

Open Budget Survey 2023

Questionnaire

Ukraine

May 2024

Country Questionnaire: Ukraine

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

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

Answer:

FY 2023

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025) . Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer

Opinion: Agree

Comments: The PBS for 2023 has not been produced and published due to the introduction of martial law. According to survey guidelines, the fiscal year of the YER that falls within the research period for OBS 2023 is entered, even if the document itself is not produced. Moreover, the PBS for the earlier fiscal year (2022) doesn't meet OBS methodology criteria. In particular, if the government fails to publish the document by its deadline, a previously released document that concerns an earlier fiscal year should not be used.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025) . Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer

Opinion: Agree

Comments: The PBS has not been made available to the public, as it was not produced due to the introduction of martial law. There is an additional official source to prove that the PBS for 2023 was not released to the public (official announcement of Parliament Budget Committee dated 20/09/2022): <https://budget.rada.gov.ua/print/77253.html>

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:**Source:**

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025) . Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer**Opinion:** Agree**Comments:** The PBS is not published. There is an additional official source to prove it (official announcement of Parliament Budget Committee dated 20/09/2022): <https://budget.rada.gov.ua/print/77253.html>**Government Reviewer****Opinion:** Agree**Comments:** The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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

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

Answer:

N/A

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation
https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS
<https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025) . Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer**Opinion:** Agree**Comments:** The document was not published. Sufficient evidence was provided by the researcher to support the answer. Here is an additional official source to prove it (official announcement of Parliament Budget Committee dated 20/09/2022): <https://budget.rada.gov.ua/print/77253.html>**Government Reviewer****Opinion:** Agree**Comments:** The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:**Source:**

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025) . Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer

Opinion: Agree

Comments: There is no weblink of the PBS as it is not published. All provided sources are actual and verified. Here is an additional official source to prove it (official announcement of Parliament Budget Committee dated 20/09/2022): <https://budget.rada.gov.ua/print/77253.html>

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

d. Not applicable

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025) . Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer

Opinion: Agree

Comments: The machine readability of the PBS cannot be assessed, as the document is not published. Here is an additional official source to prove that the PBS is not published (official announcement of Parliament Budget Committee dated 20/09/2022):
<https://budget.rada.gov.ua/print/77253.html>

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

d. Not produced at all

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation
https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS
<https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5] Some scenarios were calculated, but certainly none of these is fully compliant with the PBS development methodology. Also, none were released to the public, for obvious reasons. Also there was no standard adoption process, thus "D" answer seems to be applicable.

Peer Reviewer

Opinion: Agree

Comments: The OBP is not publicly available and not produced at all due to the introduction of martial law. Here is an additional official source to prove that the PBS is not produced (official announcement of Parliament Budget Committee dated 20/09/2022):
<https://budget.rada.gov.ua/print/77253.html>

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression

make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5] Some scenarios were calculated, but certainly none of these is fully compliant with the PBS development methodology. Also, none were released to the public, for obvious reasons. Also there was no standard adoption process, thus "D" answer seems to be applicable.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhetnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5] Some scenarios were calculated, but certainly none of these is fully compliant with the PBS development methodology. Also, none were released to the public, for obvious reasons. Also there was no standard adoption process, thus "D" answer seems to be applicable.

Peer Reviewer

Opinion: Agree

Comments: All provided sources are sufficient evidence, which helps to determine that the PBS was not produced at all. The OBP is not produced due to the introduction of martial law. Here is an additional official source to prove that the PBS is not produced (official announcement of Parliament Budget Committee dated 20/09/2022): <https://budget.rada.gov.ua/print/77253.html>

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

N/A

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5]

Peer Reviewer

Opinion: Agree

Comments: The full title of the PBS can not be indicated (N/A) as it is not produced due to the introduction of martial law. All provided sources are sufficient evidence that the PBS was not produced at all. Here is an additional official source to prove that the PBS is not produced (official announcement of Parliament Budget Committee dated 20/09/2022): <https://budget.rada.gov.ua/print/77253.html>

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure [2, 3, 4] has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [see article 33, 5].

Peer Reviewer

Opinion: Agree

Comments: There is no "citizens version" of the document, as the PBS itself is not produced due to the introduction of martial law. The sources are sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

The most recent EBP available is the one for BY 2023.

Peer Reviewer

Opinion: Agree

Comments: Agree. The most recently released EBP is for FY 2023. The document meets its publication deadline and is published before the cut-off date. The link is correct.

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:

14/09/2022

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://news.dtk.t.ua/state/laws-and-regulations/78478-ziavivsia-tekst-projektu-derzbudzetu-2023-iaki-osnovni-socialni-pokazniki-i-minimumi>

Comment:

Both the Parliament and independent media websites confirm that EBP 2023 was published on the 14th of September 2022. But annexes to the EBP were uploaded on September 15th.

The date EBP was submitted to the legislature corresponds with the date of publication on the website of the Parliament. On the top row of the website one can spot incoming document registration date and registration number [№8000, 14.09.2022]
<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Peer Reviewer

Opinion: Agree

Comments: The sources indicated by the researcher are factual. The EBP can be obtained online and free of charge. The date was double-checked via the Google search engine.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://news.dtki.ua/state/laws-and-regulations/78478-ziavivsia-tekst-projektu-derzbudzetu-2023-ia-osi-ovni-socialni-pokazniki-i-minimumi>

Comment:

Both the Parliament and independent media websites confirm that EBP 2023 was published on the 14th of September 2022. But annexes to the EBP were uploaded on September 15th - still fits an "A".

Peer Reviewer

Opinion: Agree

Comments: According to the OBS Guidelines, response 'a' is the most suitable, and it corresponds to the best OBP practice (despite the full-scale russian invasion of Ukraine). An additional independent media source: <https://www.rbc.ua/ukr/news/poyavilsya-tekst-gosbyudzheta-ukrainy-2023-1663065769.html>

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:

15/09/2022

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://news.dtk.ua/state/laws-and-regulations/78478-ziavivsia-tekst-projektu-derzbudzetu-2023-iaki-osnovni-socialni-pokazniki-i-minimumi>

Comment:

Both the Parliament and independent media websites confirm that EBP 2023 was published on the 14th of September 2022. Annexes to the EBP were uploaded on September 15th.

Peer Reviewer

Opinion: Agree

Comments: It is very often practiced in Ukraine to upload EBP and Annexes a few days after the submission date. The date of the EBP 2023 publication (text of the document) can be determined via the Google search engine, which is September 14, 2022. However, the respective date concerning the EBP Annexes' publication can not be determined by the same method (the date does not appear using the Google search engine). According to an independent media source as of September 14, 2022, the EBP Annexes were not uploaded, however, the document was formally submitted to the Parliament (see 1). As we may guess from independent media sources, as of September 15th, 2022, Annexes have been finally uploaded (see 2). Sources: 1) <https://www.ukrinform.ua/rubric-economy/3571588-urad-zareestrav-u-radi-proekt-zakonu-pro-derzbudzet2023.html#:~:text=%E2%80%9C%D0%9A%D0%B0%D0%B1%D1%96%D0%BD%D0%B5%D1%82%D0%BE%D0%BC%20%D0%9C%D1%96%D0%BD%D1%96%D1%81%D1%82%D1%80%D1%96%D0%B2%20%D0%A3%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8%2C%20%D1%8F%D0%BA%20%D1%81%D1%83%D0%B1%E2%80%99%D1%94%D0%BA%D1%82%D0%BE%D0%BC%20%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D0%BE%D0%B4%D0%B0%D0%B2%D1%87%D0%BE%D1%97%20%D1%96%D0%BD%D1%96%D1%86%D1%96%D0%B0%D1%82%D0%B8%D0%B2%D0%B8%2C%20%D0%B7%D0%B0%D1%80%D0%B5%D1%94%D1%81%D1%82%D1%80%D0%BE%D0%B2%D0%B0%D0%BD%D0%BE,%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D1%83%20%D0%BE%D0%B4%D0%B5%D1%80%D0%B6%D0%B0%D0%BD%D0%B8%D0%B9%20%D0%92%D0%A0%20%D1%82%D0%B0%20%D0%BF%D0%B5%D1%80%D0%B5%D0%B4%D0%B0%D0%BD%D0%B8%D0%B9%20%D0%BD%D0%B0%20%D1%80%D0%BE%D0%B7%D0%B3%D0%BB%D1%8F%D0%B4%20%D0%BA%D0%B5%D1%80%D1%96%D0%B2%D0%BD%D0%B8%D1%86%D1%82%D0%B2%D1%83> 2) <https://www.rbc.ua/ukr/news/poyavilsya-tekst-gosbyudzheta-ukrainy-2023-1663065769.html>

Government Reviewer

Opinion: Agree

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

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

Answer:

Key indicators of the EBP were highlighted in the media on the September 14. Also Google way back machine indicated the appearance of the relevant page on the same day [3]

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://news.dtki.ua/state/laws-and-regulations/78478-ziavivsia-tekst-projektu-derzbudzetu-2023-iaki-osnovni-socialni-pokazniki-i-minimumi>
3. https://web.archive.org/web/20220801000000*/https://itd.rada.gov.ua/billInfo/Bills/Card/40472

Comment:

Both the Parliament and independent media websites confirm that EBP 2023 was published on the 14th of September 2022. However the annexes were uploaded on the September 15th. Key indicators of the EBP were highlighted in the media on the September 14. Also Google way back machine indicated the appearance of the relevant webpage on the same day [3].

Peer Reviewer

Opinion: Disagree

Suggested Answer: The date of the EBP 2023 publication (text of the document) can be directly determined via the Google search engine, which is September 14, 2022. The respective date concerning the EBP Annexes' publication can not be determined by the same method (the date does not appear using the Google search engine). We may use independent media sources information published on September 15th, 2022, to determine that Annexes have been published the next day.

Comments: The date of the EBP text publication can be determined by the Google search engine (which is September 14, 2022). Google's way back machine (mentioned by the researcher) indicates only the appearance of the relevant page on the 14th of September, however, it can not prove that concrete files attributed to EBP were uploaded to the webpage. According to an independent media source as of September 14, 2022, the EBP Annexes were not uploaded, however, the document was formally submitted to the Parliament (see 1). As we may see from independent media sources, as of September 15th, 2022, Annexes have been finally uploaded (see 2). Sources: 1) <https://www.ukrinform.ua/rubric-economy/3571588-urad-zareestruvav-u-radi-proekt-zakonu-derzbudzet2023.html#:~:text=%E2%80%9C%D0%9A%D0%B0%D0%B1%D1%96%D0%BD%D0%B5%D1%82%D0%BE%D0%BC%20%D0%9C%D1%96%D0%BD%D1%96%D1%81%D1%82%D1%80%D1%96%D0%B2%20%D0%A3%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8%2C%20%D1%8F%D0%BA%20%D1%81%D1%83%D0%B1%E2%80%99%D1%94%D0%BA%D1%82%D0%BE%D0%BC%20%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D0%BE%D0%B4%D0%B0%D0%B2%D1%87%D0%BE%D1%97%20%D1%96%D0%BD%D1%96%D1%86%D1%96%D0%B0%D1%82%D0%B8%D0%B2%D0%B8%2C%20%D0%B7%D0%B0%D1%80%D0%B5%D1%94%D1%81%D1%82%D1%80%D0%BE%D0%B2%D0%B0%D0%BD%D0%BE,%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D1%83%20%D0%BE%D0%B4%D0%B5%D1%80%D0%B6%D0%B0%D0%BD%D0%B8%D0%B9%20%D0%92%D0%A0%20%D1%82%D0%B0%20%D0%BF%D0%B5%D1%80%D0%B5%D0%B4%D0%B0%D0%BD%D0%B8%D0%B9%20%D0%BD%D0%B0%20%D1%80%D0%BE%D0%B7%D0%B3%D0%BB%D1%8F%D0%B4%20%D0%BA%D0%B5%D1%80%D1%96%D0%B2%D0%B8%D0%B8%D1%86%D1%82%D0%B2%D1%83> 2) <https://www.rbc.ua/ukr/news/poyavilsya-tekst-gosbyudzheta-ukrainy-2023-1663065769.html>

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:

<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Source:

<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Weblink of the EBP is correct and verified. I confirm that the answer is factual, EBP is available online and free of charge.

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 6 "List of state budget programs" <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473871>
3. Annex 19 "KPIs for budget programs" <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>

Comment:

I must emphasize that key information is available in a machine-readable format (annexes 1-8). However, two annexes are presented in a pdfs [2, 3]. Thus, not all files are machine-readable. That corresponds to answer "B".

Peer Reviewer

Opinion: Agree

Comments: The answer 'b' is the most suitable. The text of the EBP is a Word (.doc/.docx) file, which is not machine-readable. At the same time, its Annexes contain different types of files (PDFs, Word (.doc/.docx), and Excel (.xls)). Therefore, I confirm that some of the numerical data are available in a machine-readable format. All sources provided by the researcher are factual.

Government Reviewer

Opinion: Agree

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:

<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

the EBP is available online and free of charge.

Peer Reviewer

Opinion: Agree

Comments: I confirm that the answer is factual, EBP is available online and free of charge. Weblink of the EBP is correct and verified.

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

Comments: I confirm that the answer is factual, EBP is produced, available online, and free of charge.

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 of the Law on the State Budget of Ukraine for 2023

Source:

<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

"Draft of the Law on the State Budget of Ukraine for 2023"

"Проект Закону про Державний бюджет України на 2023 рік"

Peer Reviewer

Opinion: Agree

Comments: The full title of the EBP and its link are correct and verified.

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: I couldn't find any "citizens version" of the EBP that meets OBS Guidelines criteria.

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:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>

Comment:

EB for BY 2023 is evaluated in Open Budget Survey questionnaire.

Peer Reviewer

Opinion: Agree

Comments: Agree. The most recently released EB is for FY 2023. The document meets its publication deadline and is published before the cut-off date. The link is correct.

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:

03/11/2022

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. https://lb.ua/economics/2022/11/03/534703_rada_priynyala_derzhbyudzheth_2023_rik.html

Comment:

The Parliament enacted EB on the 3rd of November 2022 [1, 2]

Peer Reviewer

Opinion: Agree

Comments: I confirm that the date of the EP approval and provided sources are factual.

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/card/2710-20>
3. <https://pon.org.ua/novyny/9945-prezydent-pidpysav-zakon-pro-derzhbudzheth-na-2023-rik.html>
4. <https://profpressa.com/news/prezident-pidpisav-zakon-pro-derzhbiudzheth>

Comment:

EB was enacted by the Parliament on the 3rd of November 2022[1,2] and published the same day on the Parliament's portal [2]. Officially it came

into power after the signature of the President on (24.11.22) [3] and official publication in the "Voice of Ukraine" newspaper (03.12.22) [4], therefore - B answer applies.

Peer Reviewer

Opinion: Agree

Comments: The most recent date when the EB was made available to the public (after the President's approval) coincided with the date of its publication in "The Government Courier" (the official newspaper of the Cabinet of Ministers), which was the 30th of November 2022. It still corresponds to the 'b' answer (<https://ukurier.gov.ua/uk/articles/pro-derzhavnij-byudzhet-ukrayini-na-2023-rik/>). However, I would rather accept the date indicated by the researcher (03.12.2022) and would not change it as it is more correct due to the peculiarities of Ukrainian budget legislation. I confirm that the sources are factual, EB is available online and free of charge.

Government Reviewer

Opinion: Agree

Comments: <http://www.golos.com.ua/article/366543> [1] Link to the "Voice of Ukraine" newspaper archive dated 03.12.2023 [1] in which the official text of the Law on the State Budget for 2023 is published

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:

03/12/2022

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/card/2710-20>
3. <https://pon.org.ua/novyny/9945-prezydent-pidpysav-zakon-pro-derzhbudzhet-na-2023-rik.html>
4. <https://profpressa.com/news/prezydent-pidpisav-zakon-pro-derzhbiudzhet>
5. http://www.golos.com.ua/edition_archive/2022-12

Comment:

EB was enacted by the Parliament on the 3rd of November 2022[1,2] and published the same day on the Parliament's portal [2]. Officially it came into power after the signature of the President on (24.11.22) [3] and official publication in the "Voice of Ukraine" newspaper (03.12.22) [4, 5].

Peer Reviewer

Opinion: Agree

Comments: The most recent date when the EB was made available to the public (after the President's approval) coincided with the date of its publication in "The Government Courier" (the official newspaper of the Cabinet of Ministers), which was the 30th of November 2022 (<https://ukurier.gov.ua/uk/articles/pro-derzhavnij-byudzhet-ukrayini-na-2023-rik/>). However, I would rather accept the date indicated by the researcher (03.12.2022) and would not change it as it is more correct due to the peculiarities of Ukrainian budget legislation. I confirm that the sources are factual, EB is available online and free of charge.

Government Reviewer

Opinion: Agree

Comments: <http://www.golos.com.ua/article/366543> [1] Link to the "Voice of Ukraine" newspaper archive dated 03.12.2023 [1] in which the official text of the Law on the State Budget for 2023 is published

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:

Official publication of the EB happened in the "Voice of Ukraine" newspaper (03.12.22) it can be seen from the document card on the website of the Parliament [1, 2].

Source:

1. http://www.golos.com.ua/edition_archive/2022-12
2. <https://zakon.rada.gov.ua/laws/card/2710-20>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree. The date of publication of the EB is indicated in the Document Card of the EB for 2023 which is placed along with the EB on the website of the Parliament. I confirm that the sources are available online and factual.

Government Reviewer

Opinion: Agree

Comments: <http://www.golos.com.ua/article/366543> [1] Link to the "Voice of Ukraine" newspaper archive dated 03.12.2023 [1] in which the official text of the Law on the State Budget for 2023 is published

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://zakon.rada.gov.ua/laws/show/2710-IX#Text>

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. http://www.golos.com.ua/edition_archive/2022-12

Comment:

Peer Reviewer

Opinion: Agree

Comments: I confirm that the URL of the EB for 2023 is correct and factual, EB is available online and free of charge. An additional weblink :<https://ukurier.gov.ua/uk/articles/pro-derzhavnij-byudzheth-ukrayini-na-2023-rik/> (the official newspaper of the Cabinet of Ministers "The Government Courier")

Government Reviewer

Opinion: Agree

Comments: <http://www.golos.com.ua/article/366543>

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:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/101/f520903n175.xlsx>

Comment:

EB Annexes contain all numerical information in machine-readable format (.xls) that corresponds with "A" answer.

Peer Reviewer

Opinion: Agree

Comments: All links are correct and verified. The numerical data is presented in EB Annexes, which all have machine-readable format (.xls).

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

Comments: I confirm that the answer is factual, EB is produced, available online, and free of charge.

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

Comments: I confirm that the answer is factual, EB is produced, available online for everyone, and free of charge.

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:

Law of Ukraine On the State Budget of Ukraine for 2023

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>

Comment:

Full title of the EB in Ukraine is "Law of Ukraine on the State Budget of Ukraine for 2023". In Ukrainian the full title of the EB is the following: Закон України "Про Державний бюджет України на 2023 рік".

Peer Reviewer

Opinion: Agree

Comments: The full title of the EB and its link are correct and verified.

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the

executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

1. https://mof.gov.ua/uk/budget_2023-582

Comment:

On the website of the MoF, I found a short visualization of the EB. However, in my opinion, it can not be considered a Citizen's Budget. Therefore B applies.

Peer Reviewer

Opinion: Agree

Comments: I couldn't find any "citizens version" of the EB that meets the OBS Guidelines criteria. A short visualization of the EB on the MoF website can not be considered a "citizens version" of the EB. For instance, it lacks such important components as a description of significant policy initiatives and contact information.

Government Reviewer

Opinion: Agree

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

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

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

Answer:

FY 2022

Source:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

The CBs for IYRs/YER is available in the openbudget.gov.ua website [1,2]. Moreover the data is presented in the form of visualizations the user can play with to get a detailed information.

Peer Reviewer

Opinion: Agree

Comments: I confirm that the fiscal year of the CB indicated by the researcher is correct and in line with the OBS methodology. Sources are factual.

Government Reviewer

Opinion: Agree

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:

d. Not produced at all

Source:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

The CBs for IYRs/YER is available in the openbudget.gov.ua website [1,2]. Moreover the data is presented in the form of visualizations the user can play with to get a detailed information.

Peer Reviewer

Opinion: Agree

Comments: The state web portal for citizens (openbudget.gov.ua) contains a simplified CB version of the IYRs/YER. It lacks explanatory notes on budget execution and budget policy. However, due to OBP practice and the purposes of cross-country consistency, I would suggest considering it as a CB. I confirm that it is publicly available and free of charge.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available, and the answer is revised from "E" to "D".

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:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I confirm that CB is publicly available and free of charge. The state web portal for citizens (openbudget.gov.ua) contains a simplified CB

version of the IYRs/YER. It lacks explanatory notes on budget execution and budget policy. However, due to OBP practice and the purposes of cross-country consistency, I would suggest considering it as a CB.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available

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:

Source:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

The CBs for IYRs/YER is available in the openbudget.gov.ua website [1,2]. Moreover the data is presented in the form of visualizations the user can play with to get a detailed information. The information on CB portal is being updated on the monthly basis. The latest update on IYR before the cut-off-date was on December 2022. But I am not able to determine the exact date, that is why i use the latest date possible - 31/12/2022.

Peer Reviewer

Opinion: Disagree

Suggested Answer: not available (The exact date of the CB publication is not available).

Comments: I confirm that the information on the CB portal is updated on a monthly basis after it is delivered by the State Treasury Service. However, it is not possible to determine the exact date of the CB publication as the data on budget execution is presented in the form of visualizations and there is no clear indication when it is published. Despite this fact, I confirm that CB is publicly available and free of charge. The state web portal for citizens (openbudget.gov.ua) contains a simplified CB version of the IYRs/YER. It lacks explanatory notes on budget execution and budget policy. However, due to OBP practice and the purposes of cross-country consistency, I would suggest considering it as a CB.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available.

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 CBs for IYRs/YER is available in the openbudget.gov.ua website [1,2]. Moreover the data is presented in the form of visualizations the user can play with to get a detailed information. The information on CB portal is being updated on a monthly basis – the latest update on IYR before the cut-off date was on December 2022. But I cannot determine the exact date, that is why i use the latest date possible - 31/12/2022.

Source:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:**Peer Reviewer**

Opinion: Disagree

Suggested Answer: It is not possible to determine the exact date of the CB publication as the data on budget execution is presented in the form of visualizations and there is no clear indication when it is published. Despite this fact, I confirm that CB is publicly available and free of charge. The information on the CB portal is updated on a monthly basis after it is delivered by the State Treasury Service.

Comments: The state web portal for citizens (openbudget.gov.ua) contains a simplified CB version of the IYRs/YER. It lacks explanatory notes on budget execution and budget policy. However, due to OBP practice and the purposes of cross-country consistency, I would suggest considering it as a CB.

Government Reviewer

Opinion: Agree

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

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

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

Answer:**Source:**

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

Links refers to the CB of the IYR\YER of FY 2022

Peer Reviewer

Opinion: Agree

Comments: I confirm that the weblink is factual and related to the CB of the IYR\YER. However, the exact year/month you may choose additionally on the uploaded webpage. Clarification: On the left panel of the uploaded webpage, you can find different budget components (revenues, expenditures, lending, financing, state funds, debt, etc.). You can also change many parameters for better visualization (month, year, classification, type, currency, etc.).

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available.

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:

Source:

1. <https://openbudget.gov.ua/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The title is correct. The specific year/month can be selected when the webpage related to the budget execution is uploaded. I confirm that CB is publicly available and free of charge.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available.

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:

Source:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The sources are factual. The specific year/month can be selected after uploading the corresponding web page. I confirm that CB is publicly available and free of charge.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available.

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:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The fiscal year of the IYRs is indicated correctly according to the 2023 OBS Guidelines. At the time of my peer reviewing, the IYRs were available online and free of charge on the website of the State Treasury Service of Ukraine. Source: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>

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:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, D applies.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:** c. At least every quarter, and within three months of the period covered**Comments:** By the time of my peer review, all IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>). According to the Ministry of Digital Transformation, all damaged websites (incl. the State Treasury Service of Ukraine) were restored soon after the cyber attack of January 13-14, 2022. The content of the websites remained unchanged, there was no data leakage (<https://www.epravda.com.ua/publications/2022/01/14/681444/>). It was reconfirmed by the head of the State Service for Special Communications and Information Protection (<https://www.ukrinform.ua/rubric-society/3390968-derzspeczvazku-vid-ostanno-i-kiberataki-postrazdali-22-sajti-organiv-vladi.html>). Some of the IYRs were still published despite the introduction of martial law in 2022. Thus, the answer 'd' is not relevant. I suggest upgrading the answer to 'c'.**Government Reviewer****Opinion:** Agree**Comments:** 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.**Researcher Response**

I'm afraid, I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website probably for national security reasons. None of the chapters\sections\links provide the access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the D answer.

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available. As such, the response "D" is maintained.

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:

N/A

Source:**Comment:****Peer Reviewer****Opinion:** Disagree**Suggested Answer:** As the IYR's date of publication is not available, I propose to indicate at least the last modification of the IYRs' files (mentioned in the properties of the document). Monthly reports: IYR for January-November 2022 was last modified on 27 December 2022; IYR for January-October 2022 --- 24 November 2022; IYR for January-September 2022 ---25 October 2022; IYR for January-August 2022 ---- 23 September 2022; IYR for January-July 2022---- 24 August 2022; IYR for January-June 2022 ----22 July 2022; IYR for January-May 2022 ---- 15 July 2022; IYR for January-April 2022 ----- 24 May 2022; IYR for January-March 2022-----05 September 2022; IYR for January-February 2022 ----- 05 September 2022. Quarterly reports: 04 May 2022 (1st quarter); 04 August 2022 (2nd quarter); 04 November 2022 (3rd quarter).**Comments:** By the time of my peer review, all IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>). There is no direct and clear indication of the IYRs date of publication on the

website of the State Treasury Service of Ukraine. As you may see from the website structure, the parameter for the IYRs uploading is missing or not available at the moment. The date of factual publication of the IYRs may somehow coincide with the date of their last modification. It can be checked in the properties of the document. According to the Ministry of Digital Transformation, all damaged websites (incl. the State Treasury Service of Ukraine) were restored soon after the cyber attack of January 13-14, 2022. The content of the websites remained unchanged, there was no data leakage (<https://www.epravda.com.ua/publications/2022/01/14/681444/>). It was reconfirmed by the head of the State Service for Special Communications and Information Protection (<https://www.ukrinform.ua/rubric-society/3390968-derzspeczvazku-vid-ostanno-i-kiberataki-postrazdali-22-sajti-organiv-vladi.html>). Taking into consideration all mentioned above, the answer 'N/A' seems not relevant. Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly reports: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available.

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:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: There is no direct and clear indication of the IYRs date of publication on the website of the State Treasury Service of Ukraine. As you may see from the website structure the parameter for the IYRs uploading is missing or not available at the moment. The IYRs publication date may somehow coincide with the date of the last modification of the IYRs, which is indicated in the properties of the document.

Comments: By the time of my peer review, all IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine. All files of the IYRs are published without indication of the publication date. We can only check the date of their last modification in the properties of the document. Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly reports: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available. The response "N/A" is maintained.

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:

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, D applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Comments: By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). However, all files of the IYRs are published without a clear indication of the publication date.

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available.

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:

d. Not applicable

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, D applies.

Peer Reviewer

Opinion: Disagree

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

Comments: All numerical data contained in the IYRs are available in a machine-readable format. By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). However, all files of the IYRs are published without a clear indication of the publication date. Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly reports: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available. As such, the response "D" is maintained.

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:

c. Produced for internal purposes/use only

Source:

1. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

IYRs are automatically produced by the Information-analytical system Kazna (State Treasury Service). But due to the martial law the data is not being published [1, 2] (see article 59-60)

Peer Reviewer

Opinion: Disagree

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

Comments: Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly reports: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15> By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022).

Government Reviewer

Opinion: Agree

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from

the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available. As such, the response "C" is maintained.

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:

IYRs are automatically produced by the Information-analytical system Kazna (State Treasury Service). But due to the martial law the data is not being published [1, 2] (see article 59-60)

Source:

1. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

IYRs are automatically produced by the Information-analytical system Kazna (State Treasury Service). But due to the martial law the data is not being published [1, 2] (see article 59-60)

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a

Comments: By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). However, all files of the IYRs are published without a clear indication of the publication date.

Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly reports: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers regarding the public availability of these documents and their removal from the State Treasury Service (STS). It is understood that the full-scale invasion affected the availability of the IYRs. Given that the links provided by the reviewer are within the file storage, this is considered not publicly available.

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:

In English:

"Monthly Report on Execution of State Budget of Ukraine in January-November 2022"

In Ukrainian:

"Місячний звіт про виконання Державного бюджету України за січень-листопад 2022 року"

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The title of the IYR is correct. The researcher picked up only one of the monthly IYRs. I would like to add a title of the quarterly IYR as well (as an example): In English: 'Quarterly Report on Execution of State Budget of Ukraine for the first quarter of 2022'. In Ukrainian: 'Квартальний звіт про виконання Державного бюджету України за I квартал 2022 року'. Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly reports: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

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:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

the MoF supports the Business Intelligence system (BI) [1, 2] which enables user to chose different timespans, planned or executed figures, different budget classifications. BI contains all IYRs, I suppose, the last IYR that was published before the cut-off date is IYR Jan-November 2022, because the openbudget.gov.ua is being updated on a monthly basis

Peer Reviewer

Opinion: Agree

Comments: The state web portal for citizens (openbudget.gov.ua) contains a simplified CB version of the IYRs. It lacks explanatory notes on budget execution and budget policy. However, due to OBP practice and the purposes of cross-country consistency, I would suggest considering it as a CB. I confirm that it is publicly available and free of charge. All weblinks are factual.

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2022

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no document that can be considered as a MYR according to the OBS methodology. MYR is not produced by the MoF of Ukraine. According to survey guidelines, the fiscal year of the MYR that falls within the research period for OBS 2023 is entered, even if the document itself is not produced.

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:

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

Source:

Comment:

MYR is not produced by the MoF.

Peer Reviewer

Opinion: Agree

Comments: There is no document that can be considered as a MYR according to survey guidelines.

Government Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no document that can be considered as a MYR according to survey guidelines.

Government Reviewer

Opinion: Agree

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

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

Answer:

N/A

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: The comment provided by the researcher does not relate to the MYR. There is no document that can be considered as a MYR according to survey guidelines.

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

N/A

Comment:

There is no document available which can be considered as MYR according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: There is no document that can be considered as a MYR according to survey guidelines. I agree.

Government Reviewer

Opinion: Agree

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

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

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

Answer:

d. Not applicable

Source:

N/A

Comment:

There is no document which can be considered as MYR according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: There is no document that can be considered as a MYR according to survey guidelines.

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:

d. Not produced at all

Source:

N/A

Comment:

There is no document which can be considered as MYR according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: There is no document that can be considered as a MYR according to survey guidelines.

Government Reviewer

Opinion: Agree

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:

I have checked this during the discussions with the state budget department at the MoF.

Comment:

There is no document which can be considered as MYR according to the OBS methodology.

Peer Reviewer

Opinion: Disagree

Suggested Answer: I have checked that the MYR was not produced at all during the discussions with the state budget department at the MoF.

Comments: The option "d" was selected in question MYR-6a. Therefore, it is logical to insert the answer, which specifies how the researcher determined whether the MYR was not produced at all. I have carefully verified all available resources of government authorities who could potentially produce MYR and have not found any document that can be considered as MYR according to the OBS methodology.

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:

N/A

Source:

N\A

Comment:

N\A

Peer Reviewer**Opinion:** Agree**Comments:** There is no document that can be considered as a MYR according to survey guidelines.**Government Reviewer****Opinion:** Agree**MYR-8. Is there a "citizens version" of the MYR?**

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

Answer:

b. No

Source:

N\A

Comment:

N\A

Peer Reviewer**Opinion:** Agree**Comments:** There is no document that can be considered as a MYR according to survey guidelines. Evidently, the "Citizens version" of the MYR is not available as well.**Government Reviewer****Opinion:** Agree**YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?**

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

Answer:

FY 2021

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer. The YER for FY 2021 was not published and was not publicly available by the time of my peer review. According to survey guidelines, the fiscal year of the YER that falls within the research period for OBS 2023 is entered, even if the document itself is not produced.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

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

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

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2021 was not published and was not publicly available by the time of my peer review. The requirement to submit a YER by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, and the Accounting Chamber no later than April 1 of the year following the reporting year has been canceled due to the introduction of martial law. In fact, it was submitted to the Parliament only on the 8th of June, 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). Overall, the YER for 2021 was not released before the cut-off date and till its publication deadline.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

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:

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2021 was not published and was not publicly available by the time of my peer review. The requirement to submit a YER by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, and the Accounting Chamber no later than April 1 of the year following the reporting year was canceled due to the introduction of martial law. In fact, it was submitted to the Parliament only on the 8th of June 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). Overall, the YER for 2021 was not published before the cut-off date and till its publication deadline.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

IBP Comment

IBP appreciates the submissions from the reviewers and the researchers on the public availability of the IYRs. It is understood that the full-scale invasion affected the availability of the IYRs. As such, the blank space is maintained.

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

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

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2021 was not published and was not publicly available by the time of my peer review. . The requirement to submit a YER by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, and the Accounting Chamber no later than April 1 of the year following the reporting year was canceled due to the introduction of martial law. In fact, it was submitted to the Parliament only on the 8th of June, 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). Overall, the YER for 2021 was not published before the cut-off date and till its publication deadline.

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2021 was not published and was not publicly available by the time of my peer review. The requirement to submit a YER by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, and the Accounting Chamber no later than April 1 of the year following the reporting year was canceled due to the introduction of martial law. In fact, it was submitted to the Parliament only on the 8th of June, 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). Overall, the YER for 2021 was not published before the cut-off date and till its publication deadline.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

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

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

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

Answer:

d. Not applicable

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2021 has not yet been published and has not been publicly available by the time of my peer review. The requirement to submit a YER by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, and the Accounting Chamber no later than April 1 of the year following the reporting year was canceled due to the introduction of martial law. In fact, it was submitted to the Parliament only on the 8th of June 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). Overall, the YER for 2021 was not published before the cut-off date and till its publication deadline.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

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

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

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

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

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

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

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

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

Answer:

c. Produced for internal purposes/use only

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law,

Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]. However it does not lift the obligation to produce IYRs and YER.

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2021 has not yet been published and has not been publicly available by the time of my peer review. In fact, it was submitted to the Parliament only on the 8th of June, 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). However, I agree with the researcher's answer. Due to budget process practice in Ukraine, it was likely produced for internal use only.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

IBP Comment

IBP notes the reviewers' comments and the researcher's clarification that the YER information is crucial for developing the subsequent year's budget (especially during the war). The researcher confirmed that the YER was produced internally; however, it might lack certain information, but it is not less of a YER. YER was circulated between the MoF and the Cabinet of Ministers and was not published at the time due to the full-scale invasion. The response choice "C" remains valid.

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:

Obligation to develop YER is stated in the Budget Code of Ukraine (article 61) [1].

Source:

1. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>

Comment:

Peer Reviewer

Opinion: Agree

Comments: YER for 2021 was likely produced for internal use, despite the introduction of martial law. I know this from my experience as a public finance expert and discussions with the MoF representatives. The YER for FY 2021 has not yet been published and has not been publicly available by the time of my peer review. In fact, it was submitted to the Parliament only on the 8th of June 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). However, I agree with the researcher's answer. Due to budget process practice in Ukraine, it was likely produced for internal use only.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the reviewers' comments and the researcher's clarification that the YER information is crucial for developing the subsequent year's budget (especially during the war). The researcher confirmed that the YER was produced internally; however, it might lack certain information, but it is not less of a YER. YER was circulated between the MoF and the Cabinet of Ministers and was not published at the time due to the full-scale invasion.

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:

Report on the Execution of the Law of Ukraine "On State Budget of Ukraine for 2021"

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The full title of the YER is correct. In Ukrainian: Звіт про виконання Закону України "Про Державний бюджет України на 2021 рік". The YER for FY 2021 was not published and was not publicly available by the time of my peer review. In fact, it was submitted to the Parliament only on the 8th of June, 2023 (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?id=&pf3511=76218). YER for 2021 was likely produced for internal use despite the introduction of martial law.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the reviewers' comments and the researcher's clarification that the YER information is crucial for developing the subsequent year's budget (especially during the war). The researcher confirmed that the YER was produced internally; however, it might lack certain information, but it is not less of a YER. YER was circulated between the MoF and the Cabinet of Ministers and was not published due to the full-scale invasion.

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:

1. <https://openbudget.gov.ua/national-budget/incomes?view=bi>
2. <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

The MoF supports the Business Intelligence system (BI) [1, 2], which enables user to choose different timespans, planned or executed figures, and different budget classifications. BI contains all IYRs. And due to the nature of the visualization, user might get a deep understanding of the levels of execution of state budget on incomes, expenditures and debt on year to year basis.

Peer Reviewer

Opinion: Agree

Comments: The YER for 2021 was not published before the cut-off date and till its publication deadline due to the introduction of martial law. At the same time, a very simplified version of the CB of the YER is available on the state web portal for citizens (openbudget.gov.ua). It lacks explanatory notes on budget execution and budget policy. However, due to OBP practice and the purposes of cross-country consistency, I would suggest considering it as a CB. I confirm that it is publicly available and free of charge. All weblinks are factual.

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:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3]. Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2021 was published and became publicly available only on May 4, 2023, which is after the cut-off date (December 31, 2022). Nevertheless, according to survey guidelines, the fiscal year of the YER that falls within the research period for OBS 2023 is entered, even if the document itself is not produced. Moreover, if the Accounting Chamber fails to publish the document by its deadline, the researcher should not use a previously released document that concerns an earlier fiscal year. Considering all the mentioned above arguments, the answer is correct.

Additional sources, that demonstrate that the AR for FY 2021 was published after the cut-off date, are the following:

<http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Agree

Comments: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

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

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

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2021 was published and became publicly available only on the 4th of May 2023, which is after the cut-off date (December 31, 2022). The document was not released to the public on time due to the introduction of martial law and respective Budget code amendments. The researcher's answer and the sources are factual. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following: <http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Disagree

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

Comments: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

IBP Comment

IBP notes the reviewer's comments, which speak to Laws and also wishes to call attention to the OBS cut-off date. The researcher's response "D" is

maintained.

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:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2021 was published and became publicly available only on the 4th of May, 2023, which is after the cut-off date (December 31, 2022). The document was not released to the public on time due to the introduction of martial law. The researcher's answer is correct. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following: <http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

IBP Comment

IBP notes the comments from the government, but the documents cited were published outside the cut-off date, May 4, 2023. Therefore, the Audit Report is not publicly available.

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:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer**Opinion:**

Comments: The AR for FY 2021 was published and became publicly available only on the 4th of May, 2023, which is after the cut-off date (December 31, 2022). The document was not released to the public on time due to the introduction of martial law and respective Budget Code amendments. The researcher's answer and the sources are factual. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following: <http://rp.gov.ua/FinControl/FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer**Opinion:** Disagree

Suggested Answer: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

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

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

Answer:

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2021 was published and became publicly available only on the 4th of May, 2023, which is after the cut-off date (December 31, 2022). The document was not released to the public on time due to the introduction of martial law and respective Budget Code amendments. The researcher's answer and the sources are factual. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following: <http://rp.gov.ua/FinControl/FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

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

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

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

Answer:

d. Not applicable

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>

2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2021 was published and became publicly available only on the 4th of May, 2023, which is after the cut-off date (December 31, 2022). The document was not released to the public on time due to the introduction of martial law. The researcher's answer and the sources are factual. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following::

<http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: All documents on the website are available in PDF format to protect the information.

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

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

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

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

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

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

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

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

Answer:

c. Produced for internal purposes/use only

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2021 was released only on the 4th of May, 2023, which is after the cut-off date (December 31, 2022). The Chamber of Accounts was not able to verify the YER for 2021 and produce the AR for 2021 earlier as the Cabinet of Ministers approved the YER for 2021 only on the 25th of April, 2023 (<https://ips.ligazakon.net/document/kr230365>). The researcher's answer and the sources are factual. Additional sources: <http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Disagree

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

Comments: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

Researcher Response

The links provided by the governmental reviewer are correct. However, due to the OBI methodology, the documents should be published within a specific timeframe to be evaluated. The cut-off date for this evaluation is 31.12.2022, thus provided documents can not be considered. Based on this fact, I suggest leaving "D".

IBP Comment

IBP notes the comments from the government, but the documents cited were published outside the cut-off date. Therefore, the Audit Report is not publicly available; hence the response "D" is adjusted to "C".

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:

I Double-Checked the information with the Chambers of Accounts staff.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer**Opinion:** Agree

Comments: The researcher's answer and the sources are factual. The Chamber of Accounts didn't produce the AR before the cut-off date due to the introduction of martial law and respective Budget Code amendments. The Chamber of Accounts was not able to verify the YER for 2021 and produce the AR for 2021 earlier as the Cabinet of Ministers approved the YER for 2021 only on the 25th of April, 2023 (<https://ips.ligazakon.net/document/kr230365>).

Government Reviewer**Opinion:** Disagree

Suggested Answer: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

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:

<https://rp.gov.ua/Plan/2023/?id=1473>

Source:

<https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

In English:

"Conclusions on the execution of the Law on the State Budget of Ukraine for 2021" The full title of the AR is correct and translated into English verbatim.

In Ukrainian: Висновки про виконання Закону України „Про Державний бюджет України на 2021 рік”.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:** n/a

Comments: The Chamber of Accounts didn't produce the AR for 2021 before the cut-off date due to the introduction of martial law. According to survey guidelines, "n/a" should be inserted (as the document is not produced at all). Additional sources: <http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer**Opinion:** Disagree

Suggested Answer: Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021"

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

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

Answer:

b. No

Source:

N/A

Comment:

Citizens version for AR is not produced.

Peer Reviewer

Opinion: Agree

Comments: Neither the AR for 2021 nor its citizen version was not produced and published before the cut-off date due to the introduction of martial law. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following:
<http://rp.gov.ua/FinControl/IFinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

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:

Ministry of Finance <https://mof.gov.ua/> (Citizens versions of Key Documents, additional info on IYR & YER)
State Treasury Service <https://www.treasury.gov.ua/> (IYR)
Open Data Portal (IYR) https://data.gov.ua/dataset/groups/zvit_kazna

Parliament www.rada.gov.ua (PBS, EBP, EB, YER)
E-data - website with all transactions made from state & local budgets www.spending.gov.ua
Accounting Chamber (SAI) <https://rp.gov.ua/> (AR)
Open Budget www.openbudget.gov.ua - interactive citizens version of state & local budgets
National Bank of Ukraine: <https://bank.gov.ua/ua/statistic/macro-indicators#4> (info on IYR)
The State Audit Service of Ukraine: <http://www.dkrs.gov.ua> (reports on the public financial control over the use and preservation of public financial resources).
ProZorro: <https://prozorro.gov.ua> (public e-procurement system)
IFI projects: <https://proifi.gov.ua> (statistics on the use of funds provided under IFI projects (only partly refer to fiscal information))

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer 'a' is correct, and the sources are factual. Government fiscal information is disseminated via the indicated websites/web portals.

Government Reviewer

Opinion: Agree

Comments: The Cabinet of Ministers of Ukraine <https://www.kmu.gov.ua/> (regulatory acts for the budget process)

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:

State Treasury Service <https://www.treasury.gov.ua/> (IYR)
Open Data Portal (IYR) https://data.gov.ua/dataset/groups/zvit_kazna
Parliament www.rada.gov.ua (EBP, EB)
E-data - website with all transactions made from state & local budgets www.spending.gov.ua
Open Budget www.openbudget.gov.ua - interactive citizens version of state & local budgets
<https://openbudget.gov.ua/national-budget/incomes>
<https://openbudget.gov.ua/national-budget/expenses?class=program>
ProZorro: <https://prozorro.gov.ua> (public e-procurement system) API <https://prozorro.gov.ua/openprocurement>

Comment:

Usually the The State Treasury Service holds most detailed information on the budget execution, almost all of the info is machine-readable. One can download Monthly, Quarterly & Yearly information on the budget execution within a 10 year time period. But now, during the martial law, this information is out of reach.

Open budget website which operates under the Ministry of Finance has a chapter devoted to the execution of state & local budgets. Information both for revenue and expenditures is available for download.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, not all the websites/portals indicated by the researcher provide the data, required for the option 'a'. Both revenue and expenditure data in machine-readable format for the current fiscal year can be downloaded as consolidated via the following websites/portals: Ministry of Finance https://mof.gov.ua/uk/budget_2023-582 State Treasury Service State Treasury Service (IYR) contains

data only for 2022 and not for the current fiscal year: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> Open Budget <https://www.openbudget.gov.ua> National Bank of Ukraine: <https://bank.gov.ua/ua/statistic/macro-indicators> (info on IYR). Some consolidated data is available on the Open Data Portal (IYR), but it is duplicated from the State Treasury Service and not updated regularly. National Bank of Ukraine is regularly publishing consolidated data, but it is also received from the State Treasury Service.

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:

State Treasury Service <https://www.treasury.gov.ua/> (IYR)
Open Data Portal (IYR) https://data.gov.ua/dataset/groups/zvit_kazna
Parliament www.rada.gov.ua (EBP, EB)
E-data - website with all transactions made from state & local budgets www.spending.gov.ua
Open Budget www.openbudget.gov.ua - interactive citizens version of state & local budgets
<https://openbudget.gov.ua/national-budget/incomes>
<https://openbudget.gov.ua/national-budget/expenses?class=program>
ProZorro: <https://prozorro.gov.ua> (public e-procurement system) API <https://prozorro.gov.ua/openprocurement>

Comment:

Usually the The State Treasury Service holds most detailed information on the budget execution, almost all of the info is machine-readable. One can download Monthly, Quarterly & Yearly information on the budget execution within a 10 year time period. But now, during the martial law, this information is out of reach.

Open budget website which operates under the Ministry of Finance has a chapter devoted to the execution of state & local budgets. Information both for revenue and expenditures is available for download. Open Data portal also gives an option for downloading information about multiple fiscal periods.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, not all the websites/portals indicated by the researcher provide the data, required for the option 'a'. Traditionally, the key provider of this type of data in consistent formats is the State Treasury Service. However, at the time of my review, information on for multiple years was not available due to martial law. Currently, you can find data only for 2022 (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>). Both revenue and expenditure data can be downloaded for multiple years in machine-readable format via the following websites/portals: Ministry of Finance https://mof.gov.ua/uk/budget_2022-538; Open Budget <https://www.openbudget.gov.ua>; National Bank of Ukraine: <https://bank.gov.ua/ua/statistic/macro-indicators> (info on IYR). Some revenue and expenditure data can be downloaded for multiple years is available on the Open Data Portal (IYR), but it is duplicated from the State Treasury Service and not updated regularly. National Bank of Ukraine is regularly publishing it, but the data is also received from the State Treasury Service.

Government Reviewer

Opinion: Agree

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

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://openbudget.gov.ua/national-budget/expenses?class=program>

Comment:

openbudget.gov.ua portal has visualizations of the execution of state & local budgets covering both incomes and expenditures.

Peer Reviewer

Opinion: Agree

Comments: The answer 'a' and the comment are correct, and the link is factual.

Government Reviewer

Opinion: Agree

Comments: <https://mof.gov.ua/uk> Also infographic of the execution of state budgets is placed on MoF webpage

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:

Budget Code - <http://zakon2.rada.gov.ua/laws/show/2456-17>

Law on Accounting Chamber - <http://zakon2.rada.gov.ua/laws/show/576-19/print1475198942316535>

Law on Open Spending - <http://zakon3.rada.gov.ua/laws/show/183-19>

Strategy for Reforming the Public Finance Management System 2022-2025 <https://www.kmu.gov.ua/news/uryad-shvaliv-strategiyu-reformuvannya-sistemi-upravlinnya-derzhavnimi-finansami-na-2022-2025-roki>

Comment:

Budget Code: Art 28 - On the availability of budget information

Law on Accounting Chamber: Art 30 - list of information that should be published with the YER

Law on Open Spending: totally dedicated to the transparency of the State Treasury's transactions

Resolution of the Cabinet of Ministers of Ukraine "On approval of the procedure for single web portal administration of the use of public funds":

<http://www.kmu.gov.ua/control/uk/cardnpd?docid=248479611>

Law on the main principles of state financial control in Ukraine: Section2, Art.8 -on control over the effective use of state and local budgets funds (<http://zakon3.rada.gov.ua/laws/show/2939-12>)

Resolution of the Cabinet of Ministers of Ukraine (2016) "On approval of the Concept of creation of the integrated informational and analytical system "Transparent Budget" (document concerns budget transparency issues): <http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80>

Peer Reviewer**Opinion:** Agree

Comments: The key laws guiding public financial management with specific provisions for budget transparency and auditing are indicated by the researcher. The documents are available online and free of charge. I would like also to mention the Law 'On Amendments to Chapter VI "Final and Transitional Provisions" of the Budget Code of Ukraine and other legislative acts of Ukraine', which was adopted due to martial law and effected public financial management in Ukraine (<https://zakon.rada.gov.ua/laws/show/2134-20#n2>). Other laws related to public financial management (which don't specifically contain provisions for budget transparency and/or participation): 1) Constitution of Ukraine: Art.96, 97, 98: on budget system and procedures; on bodies responsible for budget submission, execution and audit: <http://zakon3.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80> 2) Code of Ukraine "On Administrative Offenses": Art 164-Responsibility for violation of budget legislation(<http://zakon2.rada.gov.ua/laws/show/80731-10>) 3) Law on Public Procurement (Article 3 on Openness and transparency at all stages of procurement):<https://zakon.rada.gov.ua/laws/show/922-19> 4) Law "On Prevention of Corruption" (Article 55 related to anti-corruption expertise of acts on the state budget spending): <https://zakon.rada.gov.ua/laws/show/1700-18> 5) Law 'On the foundations of the state anti-corruption policy for 2021-2025' (Articles 3.7.7 and 3.6.2 on proper accounting and transparency in the use of budget funds) <https://zakon.rada.gov.ua/laws/show/2322-20#n9>

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:

the Constitution of Ukraine (Article 40 on the right for submitting complaints and proposals to authorities at any level, which is a form of citizens participation): <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
Law on Access to Information <http://zakon4.rada.gov.ua/laws/show/2939-17>
"Decree of the Cabinet of Ministers on ensuring public participation in the formulation and implementation of public policy" - <http://zakon2.rada.gov.ua/laws/show/996-2010-%D0%BF/print1476865855635625>
"Presidents' Decree on the Support of Development of Civil Society" - <http://www.president.gov.ua/documents/682016-19805>
Resolution of the Cabinet of Ministers of Ukraine "On measures for further insurance of transparency in the activities of the executive": <http://zakon3.rada.gov.ua/laws/show/ru/1302-2002-%D0%BF> ;
Order of the State Committee on Communications and Informatization of Ukraine "On approval of the provision of information and other services using electronic information system 'Electronic Government' ": <http://zakon0.rada.gov.ua/laws/show/z1066-03>
The Law of Ukraine "On the open use of public funds" is available at: <http://zakon3.rada.gov.ua/laws/show/183-19>
Government Decree "On approval of the Concept of creation of the integrated informational and analytical system "Transparent Budget" is available at: <http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80>
Law "On Citizens' Appeals" defines (Part 4 of Article 3) and regulates (Articles 16-19) the mechanism for submitting complaints and proposals to both national and local authorities, including budget issues: <https://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80>

Comment:

the Constitution of Ukraine (Article 40 on the right for submitting complaints and proposals to authorities at any level, which is a form of citizens participation): <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
Law on Access to Information <http://zakon4.rada.gov.ua/laws/show/2939-17>
"Decree of the Cabinet of Ministers on ensuring public participation in the formulation and implementation of public policy" - <http://zakon2.rada.gov.ua/laws/show/996-2010-%D0%BF/print1476865855635625>
"Presidents' Decree on the Support of Development of Civil Society" - <http://www.president.gov.ua/documents/682016-19805>
Resolution of the Cabinet of Ministers of Ukraine "On measures for further insurance of transparency in the activities of the executive": <http://zakon3.rada.gov.ua/laws/show/ru/1302-2002-%D0%BF> ;
Order of the State Committee on Communications and Informatization of Ukraine "On approval of the provision of information and other services

using electronic information system 'Electronic Government' ": <http://zakon0.rada.gov.ua/laws/show/z1066-03>
The Law of Ukraine "On the open use of public funds" is available at: <http://zakon3.rada.gov.ua/laws/show/183-19>
Government Decree "On approval of the Concept of creation of the integrated informational and analytical system "Transparent Budget" is available at: <http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80>
Law "On Citizens' Appeals" defines (Part 4 of Article 3) and regulates (Articles 16-19) the mechanism for submitting complaints and proposals to both national and local authorities, including budget issues: <https://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80>
Resolution of the Cabinet of Ministers of Ukraine "On approval of the Facilitation Procedure for conducting public expertise of executive's activities": <https://zakon.rada.gov.ua/laws/show/976-2008-%D0%BF/conv#Text>
Law "On Social Dialogue in Ukraine"(general citizens participation in the form of unions): <https://zakon.rada.gov.ua/laws/show/2862-17#Text>.

Peer Reviewer

Opinion: Agree

Comments: All key laws/acts regulating access to information, government transparency, and citizens participation are indicated by the researcher. Links are actual, except for Resolution of the Cabinet of Ministers of Ukraine "On measures for further insurance of transparency in the activities of the executive". The correct link is the following: <https://zakon.rada.gov.ua/laws/show/1302-2002-%D0%BF#Text> The documents are available online and free of charge. I would add one more document on citizens' participation: National Strategy for the creation of a barrier-free space in Ukraine for the period up to 2030: <https://zakon.rada.gov.ua/laws/show/366-2021-%D1%80#Text>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. First hearing <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473851>
3. Second hearing <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1527951>

Comment:

Information is available in the Executive's Budget Proposal [1] in Annex №3 "Distribution of Expenditures of the State Budget of Ukraine 2023" [2, 3]

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal for 2023 presents administrative units accounting for all expenditures. The sources are factual and verified. The documents are available online and free of charge.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473851>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473852>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473865>

Comment:

Annexes: № 3 "Distribution of expenditures of the State Budget of Ukraine for 2023" [2], №4 "Return of loans to the State Budget of Ukraine and distribution of loans from the State Budget of Ukraine in 2023" [3] & №13 "Distribution of expenditures and provision of State Budget credits by functional classification for 2021-2023"[4] of the Executive's Budget Proposal [1] present expenditures & loans by functional classification.

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal presents expenditures for 2023 by functional classification. The sources are factual and verified. The documents are available online and free of charge.

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 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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473865>

Comment:

Information on the budget expenditures by functional classification can be found in Annex №13 "Distribution of expenditures and provision of State Budget credits by functional classification for 2021-2023" [2] of the EBP [1]. Budget expenditures by functional classification are compatible with international standards. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: Agree. The functional classification presented in EBP for 2023 is compatible with international standards. The sources are factual and verified. The documents are available online and free of charge.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473866>

Comment:

Annex №14 "Expenditures and loans for BY 2023 by economic classification" [2] of the EBP [1] presents expenditures by economic classification. That is an "A".

Peer Reviewer

Opinion: Agree

Comments: Agree. Expenditures by economic classification are presented in EBP for 2023. The sources are factual and verified. The documents are available online and free of charge.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473866>

Comment:

Yes, the economic classification [1, 2] is compatible with international standards.

Peer Reviewer

Opinion: Agree

Comments: Agree. The economic classification presented in EBP for 2023 is mostly compatible with international standards. Some components are still missing (for instance, consumption of fixed capital). However, due to OBS methodology, we may consider 'a' as a relevant option for the answer. The sources are factual and verified. The documents are available online and free of charge.

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473851>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>

Comment:

Information on the budget expenditures for individual programs can be found in Annex №3 "Distribution of Expenditures of the State Budget of Ukraine for 2023"[2] of the EBP [1]. KPIs for budget programs can be found in Annex № 44 "Information on the purpose, tasks and performance indicators each budget spending unit of the state budget is expected to achieve during the implementation of budget programs in 2021 - 2023" [3]. This corresponds with an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with "A" answer. The sources are factual and verified. All documents are available online and free of charge.

Government Reviewer

Opinion: Agree

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

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

Multi-year expenditure estimates are not presented by any expenditure classification [1].

Peer Reviewer

Opinion: Agree

Comments: I agree with option 'd'. The source is factual. I have verified the Executive's Budget Proposal for 2023 and all supporting budget documentation. None of them presents expenditure estimates for a multi-year period by any of the three expenditure classification.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

Expenditures are not presented for a multi-year period by any classification.

Peer Reviewer

Opinion: Agree

Comments: I agree with option 'None of the above'. The source is factual. I have verified the Executive's Budget Proposal for 2023 and all supporting budget documentation. None of them presents expenditure estimates for a multi-year period by any of the three expenditure classification.

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:

1. Expenditures are not presented for a multi-year period by any classification.

Comment:

No, multi-year estimates for programs are not presented [1].

Peer Reviewer

Opinion: Agree

Comments: I agree with option 'd'. The source is factual. I have verified the Executive's Budget Proposal for 2023 and all supporting budget documentation. None of them presents multi-year estimates for programs.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473849>

Comment:

All sources of tax revenues for the budget year are indicated individually in the explanatory note and in annex №1 "Revenues of the State Budget" [1, 2]. This corresponds to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual. I have verified the Executive's Budget Proposal for 2023 and all supporting budget documentation. Individual sources of tax revenue accounting for all tax revenue are presented.

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473849>

Comment:

All sources of non-tax revenues for the budget year are indicated individually in the Annex №1, "Revenues of the State Budget [1,2]. This is an "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual. Individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Government Reviewer

Opinion: Agree

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

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

No, multi-year estimates of revenue are not presented by category [1].

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source provided by the researcher is factual. I have verified the Executive's Budget Proposal for 2023 and all supporting budget documentation. Multi-year estimates of revenue are not presented by category.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

No, multi-year estimates for individual sources of revenue are not presented [1].

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source provided by the researcher is factual. I have verified the Executive's Budget Proposal for 2023 and all supporting budget documentation. Multi-year estimates for individual sources of revenue are not presented.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473850>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473856>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473873>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473875>
6. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

Yes, all three estimates related to government borrowing and debt are presented in the EBP [1]:
The amount of net new borrowing required during the budget year is presented in the Annex 2 [2], Annex 8 (borrowing from foreign countries and IFIs) [3], Annex 21 "Estimated volume of state debt and state-guaranteed debt by type of debt obligation" [4];
The total debt outstanding at the end of the budget year; is presented in the Annex 23 "Payments for the fulfillment of current debt and guaranteed obligations for 2022 and subsequent budget periods until the full repayment of such obligations" [5];
The interest payments on the debt for the budget year - (see p. 22 of the Explanatory note) [6] This refers to A answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but would like to make some clarifications concerning the researcher's comment. The total debt outstanding at the end of the budget year is presented in the Annex 21 "Estimated volume of state debt and state-guaranteed debt by type of debt obligation" [4]. Annex 8 (borrowing from foreign countries and IFIs) [3] doesn't contain full information need for the amount of net new borrowing required during the budget year. The correct source for net new borrowing is the Annex 2[2], which was actually indicated by the researcher. I confirm, that all three estimates related to government borrowing and debt are presented in the EBP for 2023. All links are factual.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473850>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473856>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473873>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473875>
6. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

All three estimates related to government borrowing and debt are presented in the EBP [1]:
The amount of net new borrowing required during the budget year is presented in Annex 2 [2], Annex 8 (borrowing from foreign countries and IFIs) [3], Annex 21 "Estimated volume of state debt and state-guaranteed debt by type of debt obligation" [4];
The total debt outstanding at the end of the budget year; is presented in Annex 23 "Payments for the fulfillment of current debt and guaranteed obligations for 2022 and subsequent budget periods until the full repayment of such obligations" [5];
The interest payments on the debt for the budget year - (see p. 22 of the Explanatory note) [6]

Peer Reviewer

Opinion:

Comments: I agree with the answer, but would like to make a few clarifications concerning the researcher's comment. The total debt outstanding at the end of the budget year is presented in the Annex 21 "Estimated volume of state debt and state-guaranteed debt by type of debt obligation" [4]. Annex 8 (borrowing from foreign countries and IFIs) [3] doesn't contain full information need for the amount of net new borrowing required during the budget year. The correct source for net new borrowing is the Annex 2[2], which was actually indicated by the researcher. I confirm, that all three estimates related to government borrowing and debt are presented in the EBP for 2023. All links are factual.

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473850>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473875>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473876>
6. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473872>
7. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473874>

Comment:

The EBPs' [1] explanatory note [2 see p.22] has information about cumulative debt, interest payments for BY 2023, and a description of whether the debt is domestic or external. Also, it can be viewed in Annex 2 [3]. Detailed information about interest rates for new borrowings per debt instrument breakdown can be found in Annex 23 "Plan of State Borrowings to the General Fund of the State Budget for 2023" [4], maturity profiles for the instruments used in previous years are available only for very few debt instruments in Annex 24 "State Loan Program 2023" [5], Beyond the core elements: Categorization by the debt instrument for all debt instruments is available in Annex 21 [6]; Annex 22 [7] has information

on payments for the fulfillment of current debt and guarantee obligations for 2023 and subsequent budget periods until the full repayment of such obligations. The approach is similar to the one used in 2021. In order to maintain consistency between evaluations I suggest leaving B.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but would like to make a few clarifications concerning the researcher's comment. Annex 2 [3] doesn't contain information on cumulative debt, interest payments, and debt structure (domestic or external), it only presents data on borrowing. Annex 21 [6] doesn't contain information on categorization by the debt instrument. Overall, according to survey guidelines, answer "b" is accepted if one of the core elements is not presented, but additional information beyond the core elements is presented. Thus, I suggest "b" as well.

Government Reviewer

Opinion: Agree

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:

Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473850>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473875>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473876>
6. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473872>
7. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473874>

Comment:

The EBPs' [1] explanatory note [2 see p.22] has information about cumulative debt, interest payments for BY 2023, and a description of whether the debt is domestic or external. Also, it can be viewed in Annex 2 [3]. Detailed information about interest rates for new borrowings per debt instrument breakdown can be found in Annex 23 "Plan of State Borrowings to the General Fund of the State Budget for 2023" [4], maturity profiles for the instruments used in previous years are available only for very few debt instruments in Annex 24 "State Loan Program 2023" [5]. Beyond the core elements: Categorization by the debt instrument for all debt instruments is available in Annex 21 [6]; Annex 22 [7] has information on payments for the fulfillment of current debt and guarantee obligations for 2023 and subsequent budget periods until the full repayment of such obligations.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but would like to make a few clarifications concerning the researcher's comment. Annex 2 [3] doesn't contain information on cumulative debt, interest payments, and debt structure (domestic or external), it only presents data on borrowing. Annex 21 [6] doesn't contain information on categorization by the debt instrument. Details on composition of instruments of internal & external debt, as well as debt by type of the obligations and information on the debt holders can be found in Annex "Estimated volume of state debt and state-guaranteed debt by type of debt obligation", which is beyond the core elements (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473873>).

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the

budget projections are based?

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

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473875>

Comment:

The Executive's Budget Proposal Explanatory Note [1, 2] presents core & "beyond the core" information: Nominal & Real GDP estimates, inflation rate, average monthly salary estimates, unemployment rate, producers price index, etc. (for details, see p. 6-7) Information on "Interest rates" is presented in Annex 23" Plan of state borrowings to the general fund of the state budget for 2023"[3]. The core information is presented for the macroeconomic forecast. Also Executive gives estimates for import\export & average monthly salary estimates [2 see p.7], which is beyond the core. In my opinion, this is an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified. Additionally, "Beyond the core" information includes estimates of exchange rate and trade balance [2 see p.8].

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
Interest rates
Information beyond the core elements (please specify)

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473875>

Comment:

The Executive's Budget Proposal Explanatory Note [1, 2] presents core & "beyond the core" information: Nominal & Real GDP estimates, inflation rate, average monthly salary estimates, unemployment rate, producers price index, etc. (for details, see p. 6-7) Information on "Interest rates" is presented in Annex 23" Plan of state borrowings to the general fund of the state budget for 2023"[3]. The core information is presented for the macroeconomic forecast. Also Executive gives estimates for import\export & average monthly salary estimates [2 see p.7], which is beyond the core.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified. Additionally, "Beyond the core" information includes estimates of exchange rate and trade balance [2 see p.8].

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

The Executive did not provide analysis on different scenarios in EBP [1, 2], due to high level of uncertainty (caused by the Russian invasion of Ukraine).

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

Explanatory note [1, 2] includes estimates that show the impact of very few, but not all, policy proposals (e.g. [2] p. 25 on social programs). In my opinion it refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified. Additional information that shows how new policy proposals affect expenditure is presented on the page 29 of the Explanatory note (reconstruction of destroyed educational institutions) and the page 37 (liquidation of the consequences of hostilities and rebuilding of critical infrastructure facilities and housing stock etc.). However, there are only some but not all new policy proposals with their effect on expenditures are presented. The option 'c' seems the most relevant.

Government Reviewer

Opinion: Agree

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

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

The Executive mentions some of the amended policies but does not specifically reflect their influence on the revenues of the state budget (p. 14 of the Explanatory note [2]). I found only one evaluation of the policy change's influence on income tax revenues (p. 15). Thus "C" answer applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

Government Reviewer

Opinion: Agree

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

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:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473857>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473865>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Yes, EBP [1] contains BY-1 and BY-2 information about the expenditures of the state budget: By administrative and program classification - Annex 9 [2], by functional classification - Annex 13 [3], and by economic classification - Annex 42 [4] contains comparative tables on BY-1, BY-2 figures for all listed budget classifications. That is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

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:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] presents expenditures for the year preceding the budget year (BY-1) by all three expenditure classifications (including program classification - see tab №3 for details). This is an A.

Annex 42 [4] contains comparative tables on BY-1, BY-2 figures for all listed budget classifications. It includes 6 tabs. Tab №2 - by administrative, №3 - program; №4 - functional and №5 - economic classifications. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. Just one clarification: The researcher automatically specified the wrong source number (correct source number is [2] and not [4]).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1,2] includes expenditure estimates of BY-1 that have been updated from the original enacted levels to reflect actual expenditures. This is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified.

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:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473857>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473865>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Yes, EBP [1] contains BY-1 and BY-2 information about the expenditures of the state budget: By administrative and program classification - Annex 9 [2], by functional classification - Annex 13 [3], and by economic classification - Annex 42 [4] contains comparative tables on BY-1, BY-2 figures for all listed budget classifications. That is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified.

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
Functional classification

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473857>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473865>

4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

The EBP [1] contains BY-1 and BY-2 information about the expenditures of the state budget: By administrative and program classification - Annex 9 [2], by functional classification - Annex 13 [3], and by economic classification - Annex 42 [4] contains comparative tables on BY-1, BY-2 figures for all listed budget classifications.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] include expenditure estimates of BY-2 (by program classification- tab №3) This is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. Just one clarification: programs accounting for all expenditures are presented for BY-2 and not for prior years (i.e. not for BY-3, BY-4, etc.).

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] presents the data on actual outcomes for all expenditures (total figures) for two years prior to the budget year. It refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] includes revenue by category (such as tax and non-tax) for the year BY-1 (see tab №1). This is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. One clarification: tab №1 refers only to source [2].

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] includes information on individual sources of revenue for the BY-1. (see tab №1). This is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. One clarification: tab №1 refers only to source [2].

Government Reviewer

Opinion: Agree

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

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] includes estimates of revenues of BY-1 which have been updated from the original enacted levels (for details see p.1) This is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a'. The sources provided by the researcher are factual and verified. The estimates of revenues of BY-1 which have been updated from the original enacted levels can be seen in the tab №1 of the source [2].

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] includes estimates of BY-2 revenues which are presented by categories (for details see tab №1), but there is no information on prior to BY-2 years. Still A applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a'. The sources provided by the researcher are factual and verified. I confirm that there is no information on prior to BY-2 years, however it is still 'a' answer. One clarification: tab №1 refers only to source [2].

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1, 2] presents individual sources of revenue for BY-2 (for details see tab №1), but there is no information on prior to BY-2 years. Still A applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. I confirm that there is no information on prior to BY-2 years, however it is still 'a' answer. One clarification: tab №1 refers only to source [2].

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>

Comment:

Annex 42 [1,2] presents the data on actual outcomes for all revenues for two years prior to the budget year (BY-2) for details see tab №1. It refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. One clarification: tab №1 refers only to source [2].

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473874>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473879>

Comment:

Annex 22 [1, 2] includes information on total debt outstanding, interest payments on the debt and whether it is domestic or external debt at the end of BY-1. Annex 27 [3] has an overview of the Budget BY-1 execution including debt performance (p.17, p.23). Some information is presented, but it excludes some core elements - "C" answer applies.

Peer Reviewer

Opinion: Agree

Comments: The sources provided by the researcher are factual and verified. I agree with answer 'c' as some core elements, including interest rates on the debt instruments and maturity profile of the debt, are missing. A few clarifications concerning researcher's comment: the source [3, p.21-23] includes information on total debt outstanding, borrowings, interest payments on the debt and whether it is domestic or external debt as of July 31, BY-1. The source [2] contains information on debt repayments and interest payments planned for BY-1 (with distribution for domestic/foreign, state/guaranteed debt).

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:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473894>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473879>

Comment:

Information on debt payments made in BY-2 can be traced in Annex 42 [2], tab №4 - functional classification, line code 0170. Annex 27 [3] has info on the BY-1 debt performance, but covers only 2 Quarters of the BY. Annex But actual outcomes for total debt outstanding in BY-2 could not be

found, thus D applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'd' and the comment. The sources provided by the researcher are factual and verified.

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:

b. Yes, the core information is presented for all extra-budgetary funds.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473887>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473888>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

In my opinion, the purpose is well indicated in the extra-budgetary funds' title. Figures on income, expenditure, and financing data on a gross basis are presented in Annex 35 "Forecast indicators of the Social Insurance Fund of Ukraine for 2023"[2] Annex 36 [3] has two tabs - first on "Pension fund" and second on "Unemployment fund". Very limited information on policy towards the pension fund is available in the explanatory note [4]. This is sufficient for a B.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Comments: According to OBS guidelines, answer "b" is accepted if one of the core elements is not presented, but additional information beyond the core elements is presented. There is no statement of purpose or policy rationale for the extra-budgetary funds. Information presented in the explanatory note [4] is very limited. It mostly concerns expenditures on pension insurance and different social programs at the expense of the state budget. Therefore, and according to sustainable OBS practice, I would rather suggest choosing option 'c' as a most relevant response.

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

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473867>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473868>

Comment:

There is no supporting budget documentation that presents central government finances (both budgetary and extra-budgetary) on a consolidated basis. However, there is a Consolidated budget that includes figures of state & local budgets combined, see Annex 15 for revenues [2] and Annex 16 [3] for expenditures. They both lack information on extra-budgetary funds. Thus A criteria have not been met.

Peer Reviewer**Opinion:** Agree

Comments: I agree with the answer 'b' and the comment. The sources provided by the researcher are factual and verified.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473853>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

Annex 5 [2] of the EBP [1] has information on intergovernmental transfers. It is accompanied by the short narrative discussion in the Explanatory note (p. 42-47) [3]

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'a' and the comment. The sources provided by the researcher are factual and verified. Additional source on intergovernmental transfers is Annex 6 of the EBP for 2023: <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473854>

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)
- 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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473869>

Comment:

The Explanatory [1,2] note to the EBP mentions that 50 budget programs include gender aspects (see p 47-48). KPIs for the budget programs are available in Annex 44 [3 e.g. p. 309-311], Annex 17 [4] has information on social security support targets for people of different ages. In my opinion "B" answer applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Comments: According to the OBS guidelines, the brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered. Unfortunately, all arguments provided by the researcher are not sufficient to support 'b' answer. Therefore, I would choose 'd' option as a most relevant. At the same time, all sources provided by the researcher are factual and verified.

Government Reviewer

Opinion: Agree

Researcher Response

OBI guidelines specify that Q36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. Gender budgeting happens to be one of the applicable dimensions. The MoF introduced the first steps towards the introduction of gender budgeting through the inclusion of gender-based indicator requirements to the budget program passports. In addition, I would like to stress that according to the OBI guidelines: "The alternative display can cover all expenditures or only a portion of expenditures." (The latter is the case). At the same time, I agree with the peer reviewer that there is plenty of room for improvement. However, it would be unfair not to notice the inclusion of gender-based indicators in the passports of budget programs. Information on social security support targets for people of different ages is indeed more focused on the volume of expenditures rather than the impact on elderly people. Considering all the above, I suggest downgrading the response to "C."

IBP Comment

IBP welcome the comment from the reviewer, but based on further check, the response "C" is maintained.

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 gender

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473869>

Comment:

The Explanatory [1,2] note to the EBP mentions that 50 budget programs include gender aspects (see p 47-48). KPIs for the budget programs are available in Annex 44 [3 e.g. p. 309-311], Annex 17 [4] has information on social security support targets for people of different ages.

Peer Reviewer

Opinion: Disagree

Suggested Answer: None of the above

Comments: Per the Q36 guidelines, the information indicated in the Explanatory note to the EBP and its Annexes do not comprise an alternative display of expenditures in a sense of OBS methodology. Therefore, the option 'None of the above' seems more relevant, as Q36 and Q36b are logically connected with each other.

Government Reviewer

Opinion: Agree

Researcher Response

OBI guidelines specify that Q36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. Gender budgeting happens to be one of the applicable dimensions. The MoF introduced the first steps towards the introduction of gender budgeting through the inclusion of gender-based indicator requirements to the budget program passports. In addition, I would like to stress that according to the OBI guidelines: "The alternative display can cover all expenditures or only a portion of expenditures." (The latter is the case). At the same time, I agree with the peer reviewer that there is plenty of room for improvement. However, it would be unfair not to notice the inclusion of gender-based indicators in the passports of budget programs. Information on social security support targets for people of different ages is indeed more focused on the volume of expenditures rather than the impact on elderly people. Considering all the above, I suggest downgrading the response to "C."

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473876>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473885>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473866>
5. https://ips.ligazakon.net/document/RE20769Z?an=4&ed=2018_12_03

Comment:

Annex 24 [1, 2] has information on the state guarantees provided to the public corporations. Annex 33 [3] has a list of quasi-fiscal operations that can have an influence on the state budget. Annex 14 "Expenditures by economic classification" [4] has two budget lines that might bring us closer to the understanding of relevant figures - Line Line 2610 "Subsidies and current transfers to enterprises (institutions, organizations)" & Line 3210 "Capital transfers to enterprises (institutions, organizations)". However, we have to take into account an instruction "On the Application of the Economic Classification of Budget Expenditures" adopted by the Ministry of finance on 27.03.2012 N 456/20769 [5], which shows that these two lines may include much more than transfers to public corporations. Taking this into account we can not distinguish the exact amount of money that has been transferred to the public corporations, and due to the lack of narrative, I suggest "D" to be the most applicable answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'd' and the comment. The sources provided by the researcher are factual and verified. An additional source on public corporations budget issues is the Annex 'Information on fiscal risks (including contingent liabilities and quasi-fiscal operations) and their impact on state budget indicators in 2023'. However, it doesn't include estimates covering transfers to public corporations and concentrates more on the risks of possible budget losses and accumulated debt in 2023.

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

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:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 18 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473870>
3. Annex 32 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473884>
4. Annex 33 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473885>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

Annex 18 "List of Exemptions from Taxes and Duties" [1, 2] includes information about intended beneficiaries of the quasi-fiscal activities and figures of budget revenue losses from their provision for BY, BY-1, BY-2. Annexes 32 & 33 "Quasi-fiscal activities" [3, 4] include a list of quasi-fiscal operations that will have an influence on the state budget. Sadly, no estimations of the impact on the budget have been provided. The Explanatory Note [5] includes some information about expenditures that are going to be spent, for example, on covering the bank interest rates for young families (p. 41-42). In my opinion, it is a "C" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'c' and the comment. The sources provided by the researcher are factual and verified. Besides, please take in account, that the war situation has worsened the visibility and availability of information on quasi-fiscal activities, including its core components.

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:

<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

No, information related to financial assets is not presented.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'd' and the comment. The source provided by the researcher is factual and verified.

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:

<https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

No, information related to nonfinancial assets is not presented.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'd' and the comment. The source provided by the researcher is factual and verified.

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/qfs/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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473851>

Comment:

Annex 44 [1, 2] with the KPI also has sporadic information on budget arrears (e.g. p.94, 177 etc.). Annex 3 [3] "State Budget expenditures distribution for 2023" provides information on expenditures on the state debt servicing (budget program 3511350), on servicing and repayment of obligations on funds borrowed with the state guarantees for the key spending units capital expenditures (budget program 3511590) and for fulfilling debt obligations borrowed by the State or under the State Guarantees for general use road network development (budget program 3111030). In my opinion this information is not sufficient to tell that state provides data on expenditure arrears. Thus "C" answer applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'c' as there is indeed lack of expenditure arrears estimates. Researcher's indication of the state debt servicing doesn't refer to expenditure arrears, as it usually paid on time. According to IMF's GFS Manual 2001 a debt is in arrears when it has not been liquidated by its due-for-payment date. The sources provided by the researcher are factual and verified.

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473876>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>

Comment:

Annex 24 "State borrowing plan for 2023 and the list of investment projects for which state guarantees can be provided in 2023" [1, 2] includes some information on guarantees proposed for the budget year. But the information is available only for part of explicit contingent liabilities, information on the other two core components is missing. Also, EBP explanatory note [3] says that due to the Russian invasion of Ukraine, there is no limit for the provision of state guarantees, but there is an estimation of resources needed for the upcoming year (p.23). In my opinion, it refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The sources provided by the researcher are factual and verified. There is much more information compared to question 41, but it's still not enough to upgrade the response to 'b' as some of the core pieces of information are not included. Additional source: the Executive's Budget Proposal for 2023 (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473861>). Article 6 contains a generalized policy rationale without breakdown on each contingent liability. It also foresees special terms regarding state guarantees for financing programs related to increasing the defense capability and security of the state, approved by decision of the Cabinet of Ministers of Ukraine.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 22 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473874>

Comment:

Annex 22 "Payments under current debt obligations" [1, 2] includes information on debt payments until full repayment of such obligations. Otherwise, no, information related to future liabilities and the sustainability of finances over the longer term is not presented. Thus "D" applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'd' and the comment. The sources provided by the researcher are factual and verified. The question goes beyond the projections of debt payment (presented for 2023-2052). The core components are not presented.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 1 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473849>

Comment:

Annex 1 of the EBP [1, 2] has a budget line №40000000 "Official transfers" that depicts donor assistance and grants. However i doubt that it includes in-kind support. The total amount of donor in-kind assistance in Ukraine is unknown

Peer Reviewer

Opinion: Agree

Comments: I agree with the response 'c' as not all sources of donor assistance are presented. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to

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

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473870>

Comment:

Annex 18 "List of Tax Exemptions" [1, 2] includes detailed information about exemptions from taxes and duties, estimated revenue foregone & list of the beneficiaries - the title of each exemption kind of gives information about the beneficiaries but no narrative is provided. The executive gives no information about policy rationale list of beneficiaries therefore answer "C" is selected.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'c' and the comment. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all 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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472we>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473849>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473887>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473888>

Comment:

Technically all revenues of the state budgets' special fund are earmarked and can be seen in Annex 1 [1, 2]. The Explanatory note [3] includes a narrative discussion on specific targeted / reserved fuel and transport excise tax revenues, budgetary institutions own revenues, etc. (p.10-21). Annex 35 & 36 [4, 5] indicates the extra-budgetary funds revenues amount and sources, including amounts from the State Budget. Same as last year we might argue about the quality of the narrative, but we can not deny its existence. Thus to maintain compatibility with the previous evaluation I suggest to leave an "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. However, Annexes 35 & 36 [4, 5] seems not informative. They do not provide any narrative how these extra-budgetary funds revenues may only be used for a specific purpose. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. Annex 43 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>
4. Annex 44 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>

Comment:

The Explanatory Note to the Executive's Budget Proposal [1, 2] provides the link to the macro-fiscal indicators (p.7-8) and has some links to tax policy goals (p.10-21), social policy goals (p.24-47). Annexes 43 & 44 [3, 4] include KPIs for ministries and state agencies which can serve as a linkage to the state policy. In my opinion it refers to "B" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge. However, the weblinks to Annexes 43 & 44 [3, 4] are identical (just were duplicated). The source [3] should be changed for the Annex 'Information on the goals of the state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and achievement indicators in 2021-2023' (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473895>).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

Due to active russian invasion, no, information on the link between the budget and the government's stated policy goals for a multi-year period is presented.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source provided by the researcher is factual and available online free of charge.

Government Reviewer

Opinion: Agree

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

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:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 43 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473895>
3. Annex 44 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>

Comment:

Annexes 43 & 44 have a set of input indicators (purpose, tasks, performance indicators) for each program including non-financial. [1, 2] Thus A answer applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. The sources provided by the researcher are factual and available online free of charge. However, only Annex 44 [3] contains nonfinancial data on inputs for each program within all administrative units.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

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

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 43 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>
3. Annex 44 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>

Comment:

Annexes 43 & 44 [1, 2, 3] include KPIs for ministries and state agencies which can serve as a linkage to the state policy, and nonfinancial data on results are provided for each program within all administrative units, thus A applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. However, the weblink to the Annex 43 [2] is incorrect. The weblinks to Annexes 43 & 44 [2, 3] are identical. The source [2] should be changed for the Annex 'Information on the goals of the state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and achievement indicators in 2021-2023' (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473895>).

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. Annex 43 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>
3. Annex 44 <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473896>

Comment:

Annexes 43 & 44 [1, 2, 3] have a set of expected KPIs on outputs and outcomes for each program including non-financial. Thus A answer applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. However, the weblink to the Annex 43 [2] is incorrect. The weblinks to Annexes 43 & 44 [2, 3] are identical. The source [2] should be changed for the Annex 'Information on the goals of the state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and achievement indicators in 2021-2023' (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473895>).

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 as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473860>
3. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473851>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473895>

Comment:

Explanatory note [1, 2] has related information, like a schedule for increasing the minimum wage (p.24), however, we cannot accept it as a policy toward most impoverished populations because there is no information on how key policies would alleviate poverty. Also some information can be found in short comments on programs of the explanatory note. There is lack of information on influence of sectoral policies like education (p.29), health care (p.28) etc., on impoverished population: Information on pensioners can be found on (p.25); Information on poor families, disabled since childhood – (p. 25); Information on programs for disabled persons – (p.26).

Annex 3 "Expenditures indicators" [3] provides a forecast of expenditures distribution by function "Social protection and security", which is aimed at supporting the most vulnerable population categories. There, one can spot the codes of functional classification (1010-1090). With these codes and Annex 43 [4] one can define all budget programs related to the support of vulnerable groups and spot policy objectives & resources allocated for both new and older policies. Thus all of the essential elements are presented in annexes. Taking into account the quote from the Q 52 "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." I suggest this to be sufficient to upgrade the answer to "B".

Peer Reviewer

Opinion: Agree

Comments: The key indicators which determine the policies that are intended to benefit directly the country's most impoverished populations are minimum wages and subsistence minimum, as they are the basis for the calculation of most social benefits. This information you can find in the Executive's Budget Proposal and in the explanatory note[1, 2]. Also, concrete estimates of these kinds of policies are reflected in Annex 3 [3] and Annex 43 [4] as was mentioned by researcher. In addition, subventions from the State budget to local budgets are provided to support the country's most impoverished populations. The second major source of social support for the country's most impoverished populations is extra-budgetary funds, which are more than 50% covered by the State budget. Overall, this information is not summarized in one chapter or presentation, it is scattered throughout the Executive's Budget Proposal and supporting documents. You need to search a lot to accumulate and analyze this information. But, at the same time, it is indeed available in the EBP. Taking into consideration the fact of its availability in the EBP, the policy analysis method used by the researcher to determine the most relevant answer deserves attention. .

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:

1. <http://zakon4.rada.gov.ua/laws/show/2456-17/print1477907228832813>
2. <https://openbudget.gov.ua/budget-literacy/budget-process>
3. <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>

Comment:

General procedure is written down in Chapter 6 (Articles 33-37 on p.46) of the Budget Code [1]. Detailed action plan is available on the website of MoF. Visualized budget calendar is available on the web-site administered by the MoF team [2] & MoF FB [3]. In my opinion this is an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge.

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:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

*- Due to the full-scale Russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [5, see article 33]. Despite the MoF best efforts [2, 3, 4] the document has not been published, Taking into account the extraordinary circumstances, I think that "E" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: According to OBS guidelines, response 'e' is not applicable. In fact, information related to the macroeconomic forecast of Ukraine was not presented due to martial law. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

Researcher Response

The answer has been changed to "D" for cross-country consistency.

IBP Comment

IBP notes the reviewers' comments. With an understanding that the PBS 2023-2025 was not produced due to the full-scale invasion, then this is revised to "D" for cross-country consistency with the OBS methodology.

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:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

*- Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [5, see article 33]. Despite the MoF best efforts [2, 3, 4] the document has not been published, Taking into account the extraordinary circumstances, i think that "E" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Comments: According to OBS guidelines, response 'e' is not applicable. In fact, information related to the government's expenditure policies and priorities was not presented in PBS for 2023-2025, as the document was not published due to martial law. The sources provided by the researcher are factual available online free of charge.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

Researcher Response

The answer has been changed to "D" for cross-country consistency.

IBP Comment

IBP notes the reviewer's comment. With an understanding that the PBS 2023-2025 was not produced due to the full-scale invasion, then this is revised to "D" for cross-country consistency with the OBS methodology.

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:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

*- Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [5, see article 33]. Despite the MoF best efforts [2, 3, 4] the document has not been published, Taking into account the extraordinary circumstances, i think that "E" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Comments: According to OBS guidelines, response 'e' is not applicable. In fact, information related to the government's revenue policies and priorities was not presented in PBS for 2023-2025, as the document was not published due to martial law. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

Researcher Response

The answer has been changed to "D" for cross-country consistency.

IBP Comment

IBP notes the reviewers' comments. With an understanding that the PBS 2023-2025 was not produced due to the full-scale invasion, then this is revised to "D" for cross-country consistency with the OBS methodology.

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:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

*- Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [5, see article 33]. Despite the MoF best efforts [2, 3, 4] the document has not been published, Taking into account the extraordinary circumstances, i think that "E" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: According to OBS guidelines, response 'e' is not applicable. In fact, none of the three estimates related to government borrowing and debt was not presented in PBS for 2023-2025, as the document was not published due to martial law. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

Researcher Response

The answer has been changed to "D" for cross-country consistency.

IBP Comment

IBP notes the reviewers' comments. With an understanding that the PBS 2023-2025 was not produced due to the full-scale invasion, then this is revised to "D" for cross-country consistency with the OBS methodology.

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:

b. No, multi-year expenditure estimates are not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. MoF's announcement of the PBS 2023-2025 preparation https://mof.gov.ua/uk/news/u_minfini_rozpochali_robotu_z_pidgotovki_biudzhethnoi_deklaratsii_na_2023__2025_roki-3301
3. MoF's letter to the State entities about the preparation of the PBS <https://ips.ligazakon.net/document/MF22009>
4. MoF's timeline of the PBS 2023-2025 preparation <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>
5. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

*- Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. [5, see article 33]. Despite the MoF best efforts [2, 3, 4] the document has not been published, Taking into account the extraordinary circumstances, i think that "E" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, multi-year expenditure estimates are not presented.

Comments: According to OBS guidelines, response 'c' is not applicable. In fact, multi-year expenditure estimates were not presented in PBS for 2023-2025, as the document was not published due to martial law. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

Comments: The negative impact of military actions on the territory of Ukraine and the inability to determine the consequences of Russian aggression make it impossible to develop realistic forecasts for the economic and social development of the country and, as a result, budget indicators for the medium term. Therefore, the law establishes that under martial law, the rules of Article 33 of the Budget Code of Ukraine and related to it rules on the Budget Declaration shall not apply (Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX).

Researcher Response

The answer has been changed to "B" for cross-country consistency.

IBP Comment

IBP notes the reviewers' comments. With an understanding that the PBS 2023-2025 was not produced due to the full-scale invasion, then this is revised to "B" for cross-country consistency with the OBS methodology.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/105/f520903n231.xlsx>

Comment:

Tab №3 of the Annex to the EB [1,2] contains expenditure estimates by administrative, program and functional classifications. We may say that the expenditure estimates are presented by two of the three expenditure classifications, which corresponds with the "B" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge. Tab №3 in the Annexes to the EB for 2023 contains also some elements of economic breakdown (consumption & development expenditures, salaries, utility & energy expenditures), but it is not fully consistent with the IMF 2001 Government Finance Statistics (GFS). Consequently, the expenditure estimates are presented by two of the three expenditure classifications, which is "b" answer.

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification
Functional classification

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/105/f520903n231.xlsx>

Comment:

Tab №3 of the Annex to the EB [1,2] contains expenditure estimates by administrative, program and functional classifications. We may say that the

expenditure estimates are presented by two of the three expenditure classifications.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Functional classification

Comments: The researcher selected 3 choices instead of 2 correct ones (administrative and functional classification). The response 'None of the above' seems mechanical error or typo, as the comment and sources are factual. Tab №3 in the Annexes to the EB for 2023 contains some elements of economic breakdown (consumption & development expenditures, salaries, utility & energy expenditures), but it is not fully consistent with the IMF 2001 Government Finance Statistics (GFS). Consequently, the expenditure estimates are presented by administrative and functional classification.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the 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:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/105/f520903n231.xlsx>

Comment:

Tab №3 in the Annex to the EB [1, 2] presents expenditure estimates by administrative classification, and includes such level of detail that can be considered as individual programs. Therefore it is a "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are

shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/105/f520903n231.xlsx>

Comment:

Tab № 1 in the Annexes to the EB [1, 2] presents revenue estimates by category. Therefore it is an "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/105/f520903n231.xlsx>

Comment:

Tab №1 of the Annex to the EB [1, 2] includes information about individual sources of revenue. Therefore it is an "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge.

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget

year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/2710-IX#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/105/f520903n231.xlsx>

Comment:

Total debt outstanding at the end of the budget year can be found on p.2 (article 5) of the EB [1]. Tab № 2 of the Annex to the EB [2] contains estimates for net new borrowing & Tab № 3 of the Annex to the EB [2] has interest payments, (see line 3511350). Therefore it is an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and available online free of charge.

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:

d. The Citizens Budget is not published.

Source:

1. <https://openbudget.gov.ua/national-budget/incomes>
2. <https://openbudget.gov.ua/national-budget/expenses?class=program>
3. <https://openbudget.gov.ua/contact-us>

Comment:

The CB has expenditure and revenue totals [1] and Budget by program classification [2] which reflects the main policy initiatives in the budget. Contact information is also presented [3] however the CB lacks the macroeconomic forecast upon which the budget is based, therefore "C" applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The Citizens Budget provides the core information.

Comments: The main parameters of the budget in an accessible for citizens form are available on the website of the Ministry of Finance at https://mof.gov.ua/uk/budget_2023-582. The information includes the main macro forecast indicators, the amount of expenses and incomes, and the main political initiatives in the budget.

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available, and the answer is revised from "C" to "D".

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:

d. A Citizens Budget is not published.

Source:

1. <https://openbudget.gov.ua/>
2. <https://www.facebook.com/publicfinance.ua/posts/pfbid0LMVdfB1fxnhZnwzP24o5L8SCxPX5FCpC1MCqgk3fasPeHUTRSDAi75FDVTgXJ6al>

Comment:

Citizens Budget is disseminated only by using two means of dissemination - via website of the MoF [1] & social media [2]. Thus B applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment, but would like to make a few clarifications. Firstly, source [2] refers to local budgets and not to the state budget. Secondly, the option 'b' is correct if we consider official websites and social media as two separate means of dissemination. Thirdly, the CB is published on a separate website: <https://openbudget.gov.ua/>. However, key means of CB dissemination are the MoF website (<https://www.mof.gov.ua/uk/open-budget-webportal>) and social media (a special Facebook pages 'Open Public Finance' <https://www.facebook.com/publicfinance.ua> and 'E-Data' - the largest database in the field of public finance <https://www.facebook.com/edataua>).

Government Reviewer

Opinion: Agree

Comments: Additional link to the MoF website https://mof.gov.ua/uk/budget_2023-582

IBP Comment

IBP welcomes the reviewer's and the researcher's comments; however, for consistency with the OBS methodology and the CB indicators in Sections 1 and 3, the OBS methodology accepts CBs that simplify the EBP and/or EB. Therefore, given that CB for either isn't available, the CB is considered not publicly available, and the answer is revised from "B" to "D".

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:

1. <https://openbudget.gov.ua/contact-us>

Comment:

MoF has launched a portal dedicated to the execution of state & local budgets which has a feedback form [1]. But there's no official information available whether these methods are widely used by the public. In my opinion B applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source provided by the researcher is factual and available online free of charge. There is also a possibility for the public to add the comments/propositions/ requirements for budget information in the Citizen's Budget using official MoF website (<https://www.mof.gov.ua/uk/zvernennja-gromadjan>) as well as social media (official MoF Facebook page (<https://www.facebook.com/minfin.gov.ua>), Facebook page 'Open Public Finance' (<https://www.facebook.com/publicfinance.ua>) and 'E-Data' - the largest database in the field of public finance (<https://www.facebook.com/edataua>)).

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

1. <https://openbudget.gov.ua/>
2. https://www.mof.gov.ua/uk/budget_2023-582

Comment:

the MoF prepared a citizens versions of the EBP 2023 and published it on FB & on its website [3]. Also, CB of the YER of BY 2022 [1] has been produced. All citizens budgets have been published within the timeframe of the research. "B" answer applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Comments: The answer doesn't coincide with researcher's responses on CB-1/CB-6 questions. Source [2] provided by the researcher relates to EB 2023 and not to EBP 2023. This short (half-page) visualization of the EB on the MoF website can not be considered a "citizens version" of the EB as it lacks core components required by OBS guidelines. The state web portal for citizens (openbudget.gov.ua) contains a simplified CB version of the IYRs/YER. The data is presented in the form of visualizations the user can play with to get detailed information. I confirm that it is publicly available and free of charge. If we don't take in account source [2], we may consider that a 'citizens version' of budget documents is published for one (execution) stage, which is 'c' option.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the insights by the reviewer and the argument for CB in the execution stage (CB for YER/IER); IBP agrees and adjusts the response from "B" to "C".

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:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: In-Year Reports present actual expenditures by all three expenditure classifications. By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). See also questions from IYRs-1 to IYRs-8. Administrative classification is presented in the Annex "Section II.1 Expenditures by program classification of expenditures and crediting the state budget, Section II "Expenditures", economic classification - Annex "Section II.3 Expenditures by economic classification of budget expenditures, Section II "Expenditures" and functional classification - Annex "Subsection II.2 Expenditures by functional classification of expenditures and crediting the budget, Section II "Expenditures". Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the D answer.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "D" is maintained.

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:

None of the above

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60).

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Comments: In-Year Reports present actual expenditures by all three expenditure classifications. By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). (see also questions from IYRs-1 to IYRs-8). Administrative classification is presented in the Annex "Section II.1 Expenditures by program classification of expenditures and crediting the state budget, Section II "Expenditures", economic classification - Annex "Section II.3 Expenditures by economic classification of budget expenditures, Section II "Expenditures" and functional classification - Annex "Subsection II.2 Expenditures by functional classification of expenditures and crediting the budget, Section II "Expenditures". Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

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:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: The In-Year Reports present actual expenditures for programs accounting for all expenditures (see Annex "Section II.1 Expenditures by program classification of expenditures and crediting the state budget, Section II "Expenditures":

<https://www.treasury.gov.ua/storage/app/uploads/public/63a/442/903/63a442903149d726887414.xlsx>). Source: For monthly IYRs:

<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15> By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022) (see questions from IYRs-1 to IYRs-8).

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the D answer.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "D" is maintained.

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:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, "C" applies.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). The In-Year Reports compare actual year-to-date expenditures with the enacted budget estimate for 2022 (actual and planned figures are compared). It refers to "A" answer (see Annex "Section II.1 Expenditures by program classification of expenditures and crediting the state budget, Section II "Expenditures":<https://www.treasury.gov.ua/storage/app/uploads/public/63a/442/903/63a442903149d726887414.xlsx>). Source: For monthly IYRs:<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>**Government Reviewer****Opinion:** Agree**Comments:** 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.**Researcher Response**

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the B answer.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "D" is maintained.

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:**

b. No, In-Year Reports do not present actual revenue by category.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, C applies.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

a. Yes, In-Year Reports present actual revenue by category.

Comments: Annex "Section I. Revenues" of in-year reports present actual revenue by category (such as tax and non-tax), that refers to "A" answer (<https://www.treasury.gov.ua/storage/app/uploads/public/63a/442/903/63a442903bcd1534969681.xlsx>) By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January

2022). Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website probably for national security reasons. None of the chapters\sections\links from the website provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the B answer.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "B" is maintained.

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:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Annex "Section I. Revenues" of in-year reports present individual sources of actual revenue accounting for all revenue, that refers to "A" answer (<https://www.treasury.gov.ua/storage/app/uploads/public/63a/442/903/63a442903bcd1534969681.xlsx>) By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website, probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the D answer.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "D" is maintained.

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:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, C applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: Annex "Section I. Revenues" of in-year reports present comparisons made for revenues. In particular, actual revenues to-date are compared with the enacted levels (<https://www.treasury.gov.ua/storage/app/uploads/public/63a/442/903/63a442903bcd1534969681.xlsx>). It refers to "A" answer. By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website, probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> Taking into account the circumstances I suggest to leave the B answer for sake of the cross-country consistency.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "B" is maintained.

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: All three estimates related to government borrowing and debt are presented in Annexes "Report on Public Debt and Publicly Guaranteed Debt"(available for quarterly breakdown) & Annex "Information on Public Debt Management" (available for both). It refers to "A" answer. By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website, probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> If the IYRs = D is not publicly available as indicated in IYRS-2 (D), then this should be a "D" response. Thus, I suggest the D answer is applicable.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "D" is maintained.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <http://www.treasury.gov.ua/>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Annexes "Report on Public Debt and Publicly Guaranteed Debt" contains information on internal and external debt (available in quarterly reports). Annex "Information on Public Debt Management" shows the aggregate sum of interest payments (available in monthly and quarterly reports). There is no information regarding interest rates on the debt and maturity profile of the debt (two core components are missing). It refers to "C" answer. By the time of my peer review, the IYRs for 2022 were available online and free of charge on the website of the State Treasury Service of Ukraine (I couldn't find only the IYR for January 2022). Source: For monthly IYRs: <https://www.treasury.gov.ua/file-storage/misiachna-zvitnist> For quarterly IYRs: <https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-15>

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_2022-538 We agree with the Researcher's position. The Ministry of Finance monthly disclosed [1] information on the execution of the state budget for the corresponding reporting period on its website. However, this shall not be considered as the State Budget Execution Report.

Researcher Response

I'm afraid I must disagree with the peer reviewer. State Treasury Service (STS) has removed the IYRs from the public domain since the full-scale invasion. Peer reviewer provided a direct link to file-storage (which might be used for internal purposes only) but it is not available from the STS website, probably for national security reasons. None of the chapters\sections\links provide access to the IYRs. You can easily verify it via trying to get back to 2022 folder from the (<https://www.treasury.gov.ua/file-storage/misiachna-zvitnist>) or notice that "Monthly reports" folder is concealed from the file-storage general folder <https://www.treasury.gov.ua/file-storage> If the IYRs = D is not publicly available as indicated in IYRS-2 (D), then this should be a "D" response. Thus, I suggest the D answer is applicable.

IBP Comment

IBP appreciates the submissions from the reviewers. IBP understands that the full-scale invasion affected the availability of the IYRs. The IYR is considered not publicly available and as such, the response "D" is maintained.

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

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to

each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

N/A

Comment:

MYR is not produced in Ukraine

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response and the comment. MYR is not produced in Ukraine.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice. Answer downgraded to "D".

IBP Comment

IBP notes the reviewer's comment. The response is revised to "D"

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice.

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" follows.,

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2]

Peer Reviewer

Opinion: Agree

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial

law and Budget Code amendments.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice.

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus C applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should not receive a "Not applicable/other" answer. Option 'b' has to be chosen in this case.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "B" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "B" is chosen.

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

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Agree

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. Thus, the answer 'None of the above' is logical and relevant.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

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:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Agree

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. Thus, the answer 'None of the above' is relevant.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "D" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "D" is chosen.

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]. As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022. excluding the obligation to publish IYR (article 59) and YER (article 61) [2] Thus C applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Comments: The YER for 2021 was not published and was not publicly available before the cut-off date and till its publication deadline due to martial law and Budget Code amendments. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should not receive a "Not applicable/other" answer. In this case, option "b" should be selected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2134-20#n2> The Law of Ukraine "On Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine and Other Legislative Acts of Ukraine" dated 03.15.2022 No. 2134-IX [1] establishes that under martial law, the rules of Article 59 and 61 of the Budget Code shall not apply in the part of compliance with the terms for submission of monthly and quarterly reporting on the state budget execution and the annual report on the execution of the law on the state budget.

Researcher Response

After the consultations with the OBI team, the answer was downgraded to "D" (Since the YER 2021 is not published according to the OBS methodology, "B" is the right choice).

IBP Comment

IBP appreciates the submissions from the reviewers. Since the YER is not publicly available, the response "B" is chosen.

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:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts was not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: According to Article 4 of the Law of Ukraine "On the Accounting Chamber"[1], the Accounting Chamber conducts financial and performance audit, expertise, analysis and other control measures. Researcher's comment concerning legislative changes on reporting due to the martial law is factual. Indeed, the AR for 2021 and 2022 became available to the public only in 2023 which is after the cut-off date. However, it does not mean that since the war began in 2022, the Accounting Chamber did not conduct any financial or performance audits and did not prepare and publish any report. In 2022, despite full-scale russian invasion of Ukraine, Accounting Chamber members prepared and published their reports on financial and performance audit activities on the official AC website [1-7]. Answer "b" 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. Sources:

1. <https://zakon.rada.gov.ua/laws/show/576-19#Text>
2. <http://rp.gov.ua/FinControl!/FinReports/?id=1245>
3. <http://rp.gov.ua/FinControl!/FinReports/?id=1249>
4. <http://rp.gov.ua/FinControl!/FinReports/?id=1251>
5. <http://rp.gov.ua/FinControl!/FinReports/?id=1252>
6. <http://rp.gov.ua/FinControl!/FinReports/?id=1255>
7. <http://rp.gov.ua/FinControl!/FinReports/?id=467>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: <http://rp.gov.ua/FinControl!/FinReports/> The Accounting Chamber carried out financial audits and audits of efficiency. Reports on the results of these audits are disclosed on the official website of the institution and sent to the Verkhovna Rada of Ukraine.

Researcher Response

I partially agree with the peer reviewer and governmental reviewer. They pointed out that this question does not ask about the specific SAI audit of the YER, but instead focuses on the general approach and practice performed by the Ukrainian SAI. Both reviewers rightfully mentioned the conduction of the financial and performance audits. In this instance, I have to add that compliance audits are an essential part of The Ukrainian Chamber of Accounts performance audits. All performance audit reports contain the subject's evaluation of compliance with the legislature (e.g., see p.5 "Chapter 1" of the Performance audit report https://rp.gov.ua/upload-files/Activity/Collegium/2022/28-3_2022/Zvit_28-3_2022.pdf) This goes in total accordance with the INTOSAI Compliance Audit Principles https://www.intosai.org/fileadmin/downloads/documents/open_access/ISSAI_100_to_400/issai_400/ISSAI_400_en_2019.pdf Paragraph 20 on p. 10: "Compliance auditing can be part of a combined audit that may also include other aspects. Though other possibilities exist, compliance auditing is generally conducted either: in combination with performance auditing." Based on these facts, I suggest upgrading the response to an "A."

IBP Comment

IBP acknowledges the submissions by the reviewers and the researcher. However, given that the audit report is considered not publicly available as it was published on May 4, 2023, the response is revised from "A" to "D".

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts was not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68).

Peer Reviewer

Opinion: Agree

Comments: According to OBS guidelines, only the Audit Report identified in Section 1 should be used to answer this question. The AR for FY 2021 was published and became publicly available only on the 4th of May 2023, which is after the cut-off date (December 31, 2022). The researcher's answer and the sources are factual and available online free of charge. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following: <http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

Comments: <http://rp.gov.ua/FinControl/!FinReports/> Reports on financial audits are disclosed on the official website of the Accounting Chamber.

Researcher Response

The peer reviewer is right about the publication of the AR for FY 2021 beyond the cut-off date and that it can not be evaluated according to the OBI methodology. According to the OBI methodology, since the Audit Report identified in AR-2 is not published, the response to this should be "D". This is the only AR valid for review of this question. Considering this, the answer had been downgraded to "D".

IBP Comment

IBP notes the government reviewer's comment. However, according to the OBS methodology, the audit report identified in AR-2 has not been published, given that the publication date of the AR for FY 2021 is beyond the cut-off date. Therefore, it cannot be evaluated. The researcher's response "D" is maintained.

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts was not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68). Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No extra-budgetary funds have been audited.

Comments: According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" all answers to questions related to that document should receive a "d" answer. Option "e" should not be selected. According to the Terms of reference Peer Review of the Indeed, the AR for 2021 and 2022 became available to the public only in 2023 which is after the cut-off date. According to the list of audits conducted by the member of AC especially assigned and responsible for the audits of extra-budgetary funds, there were no such audits in 2022 (<http://rp.gov.ua/FinControl/!FinReports/?id=1252>). Extra-budgetary funds within the mandate of AC were last audited in 2021 (see page 9 of the AC activity report in 2021: <http://rp.gov.ua/Activity/Reports/?id=1359>).

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Comments: <http://rp.gov.ua/FinControl/!FinReports/> Reports on financial audits are disclosed on the official website of the Accounting Chamber.

Researcher Response

The peer reviewer is right about the publication of the AR for FY 2021 beyond the cut-off date and that it can not be evaluated according to the OBI methodology. According to the OBI methodology, since the Audit Report identified in AR-2 is not published, the response to this should be "D". This is the only AR valid for review of this question. Taken this into account the answer had been downgraded to "D".

IBP Comment

IBP notes the government reviewer's comment. However, according to the OBS methodology, the audit report identified in AR-2 has not been published, given that the publication date of the AR for FY 2021 is beyond the cut-off date. Therefore, it cannot be evaluated. The researcher's response "D" is maintained.

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:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts was not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68). Thus C applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Comments: According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" as per Section 1 option "not applicable/other" should not be selected. The AR for FY 2021 was published and became publicly available only on the 4th of May 2023, which is after the cut-off date (December 31, 2022). The researcher's sources and comment are factual. Additional sources, which demonstrate that the AR for FY 2021 was published after the cut-off date, are the following: <http://rp.gov.ua/FinControl/!FinReports/?id=1493> http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf

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: Under Article 61 of the Budget Code of Ukraine and part three of Article 29 of the Law of Ukraine "On the Cabinet of Ministers of Ukraine", the annual report on the execution of the law on the state budget is submitted by the Government to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year. Under Article 62 of the Budget Code of Ukraine, the Accounting Chamber shall within two weeks from the date of official submission by the Government of the annual report on the execution of the law on the state budget, prepare and submit to the Verkhovna Rada of Ukraine its conclusions on the execution of the Law with an assessment of the efficiency of the state budget funds management, as well as proposals for the elimination of violations identified in the reporting budget period and improvement of the overall budget process. Under Sub-clause 1 of Clause 22 of Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine, under martial law, the rule of part one of Article 61 of the Budget Code of Ukraine shall not apply in the part of compliance with the term for submission of the annual report on the execution of the law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine approved the reports on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Law of Ukraine "On the State Budget of Ukraine for 2022" respectively by its Resolutions Nos. 365-p and 366-p dated 04.25.2023. The mentioned reports were sent to the Accounting Chamber in letters No. 10225/0/2-23 and No. 10227/0/2-23 dated 04.26.2023. As required by the Budget Code of Ukraine and the Law of Ukraine "On the Accounting Chamber," the Accounting Chamber prepared the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" and the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2022". "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021" approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-1_2023/Vysnov_9-1_2023.pdf "Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine

for 2022" approved by the decision of the Accounting Chamber No. 9-2 dated 05.04.2023 and published since 05.04.2023 on the official website of the body: http://rp.gov.ua/upload-files/Activity/Collegium/2023/9-2_2023/Vysnov_9-2_2023.pdf The Conclusions on the execution of both laws approved at the Accounting Chamber meeting were submitted to the Verkhovna Rada of Ukraine.

Researcher Response

The peer reviewer is right about the publication of the AR for FY 2021 beyond the cut-off date and that it can not be evaluated according to the OBI methodology. According to the OBI methodology, since the Audit Report identified in AR-2 is not published, the response to this should be "B". This is the only AR valid for review of this question. Taken this into account the answer had been downgraded to "B".

IBP Comment

IBP notes the government reviewer's comment. However, according to the OBS methodology, the audit report identified in AR-2 has not been published, given that the publication date of the AR for FY 2021 is beyond the cut-off date. Therefore, it cannot be evaluated.

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

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts was not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68). Thus E applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, the executive reports publicly on some audit findings.

Comments: The AR for FY 2021 was published and became publicly available only on the 4th of May 2023, which is after the cut-off date. According to OBS guidelines, for questions 1-102, if a document is confirmed as "not publicly available" as per Section 1 option "not applicable/other" should not be selected. At the same time, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. Accounting Chamber has a specially dedicated section on its website to publish feedback reports on actions taken by the audited executive (<http://www.rp.gov.ua/FinControl/!FinReactions/?pid=113>). Reports on all audit findings can be found in this section, as audited executive (entities) are obligated to provide feedback to AC by the Law. At the same time, it is hard to find these reports on the executive's websites. If we don't take in account on what websites these reported should be published, option 'a' can be applied. Otherwise, option 'c' should be chosen if the executive is supposed to publish reports on the respective official website. Additional source: Example of the report on the audit findings published on the AC website: <http://www.rp.gov.ua/FinControl/!FinReactions/?id=1407> Example of the MoF feedback (response) to AC letter published on the AC website: http://www.rp.gov.ua/upload-files/Activity/Collegium/2022/15-1_2022/18135.pdf Example of the State Customs Service of Ukraine feedback published on the AC website: : http://rp.gov.ua/upload-files/Activity/Collegium/2022/13-1_2022/4748.pdf

Government Reviewer**Opinion:** Disagree**Suggested Answer:** d. No, the executive does not report on steps it has taken to address audit findings.**Comments:** The executive branch shall inform the Accounting Chamber about the steps undertaken to fulfill its recommendations. The Accounting Chamber annually shall provide information about the steps by the executive branch undertaken to fulfill its recommendations in the Accounting Chamber's report on the results of its activities for the year, which shall be disclosed on the institution's website.**Researcher Response**

This question specifies the role of the Executive agencies in publishing the actions taken upon the recommendations of the Chambers of Accounts. I agree with the Government Reviewer; the executive branch is required to inform the Chamber of Accounts of Ukraine of the actions taken to fulfill its recommendations. The Chamber of Accounts collects the answers and provides them for public scrutiny <https://rp.gov.ua/FinControl/FinReactions/?page=2>. However, the executive agencies are not required by any regulation to publish these specific documents and do not do it in practice. Thus "D" answer applies.

IBP Comment

IBP acknowledges the submissions by the reviewers and agrees, based on further review, that "D" applies.

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

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3]. Thus the Chamber of Accounts was not able to verify and publish the YER. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68). Thus E applies.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Comments: Reports that tracks actions taken by the executive to address audit recommendations are published on the AC website. Despite martial law in 2022 information notices on the implementation of the decisions of the Accounting Chamber were published in the section "Response to Decisions" (<http://www.rp.gov.ua/FinControl/!FinReactions/?pid=113>). According to OBS guidelines, as long as the SAI reports publicly on the steps the executive has taken, answer "a" may be selected, even if the Audit Report is not made publicly available. Additional source: Example of the report on audit recommendations published on the AC website: <http://www.rp.gov.ua/FinControl/!FinReactions/?id=1407>

Government Reviewer**Opinion:** Disagree**Suggested Answer:**

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

Comments: The executive branch shall inform the Accounting Chamber about the steps undertaken to fulfill its recommendations. The Accounting Chamber annually shall provide information about the steps by the executive branch undertaken to fulfill its recommendations in the Accounting Chamber's report on the results of its activities for the year, which shall be disclosed on the institution's website.**Researcher Response**

I agree with the Government Reviewer. The Chamber of Accounts delivers the transparency and accountability of the executive's actions taken upon the recommendations of the Chamber of Accounts. The Chamber of Accounts provides a comprehensive overview of the responses of audited entities. In BY 2022, SAI published 37 reports <https://rp.gov.ua/FinControl/FinReports/?id=1362> and collected and published 32 actions taken by the audited entities. <https://rp.gov.ua/FinControl/FinReactions/?page=4> Actions taken by the executive are available for public scrutiny. Thus, the "B" response applies.

IBP Comment

IBP notes the government reviewer's comment. However, according to the OBS methodology, the audit report identified in AR-2 was not published, given that the publication date of the AR for FY 2021 is beyond the cut-off date. Therefore, it cannot be evaluated. For cross-country consistency with the OBS methodology, this is revised to "D".

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

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

N/A

Comment:

There is no institution that fully comply with the Principles for Independent Fiscal Institutions (OECD). That leads to 'd' answer.

Peer Reviewer**Opinion:** Agree**Comments:** I agree with the answer 'd'. None of the currently functioning institutions fully complies with the Principles for Independent Fiscal Institutions (OECD).**Government Reviewer****Opinion:** Agree**Comments:** We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).**104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?****GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

N/A

Comment:

There is no institution that fully complies with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer**Opinion:** Agree**Comments:** I agree with the answer and the comment. Taking into consideration the explanation provided for question 103, the response should be 'd'. None of the currently functioning institutions fully complies with the Principles for Independent Fiscal Institutions (OECD).**Government Reviewer****Opinion:** Agree**Comments:** We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

N/A

Comment:

There is no institution that fully complies with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. Taking into consideration the explanation provided for question 103, the response should be 'd'. None of the currently functioning institutions fully complies with the Principles for Independent Fiscal Institutions (OECD).

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

N/A

Comment:

There is no institution that fully complies with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. Taking into consideration the explanation provided for question 103, the response should be 'd'. None of the currently functioning institutions fully complies with the Principles for Independent Fiscal Institutions (OECD).

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1]

As a result of martial law, the Ministry of Finance did not develop nor submit the PBS (Budget Declaration for 2023-2025). Deviation from the standard procedure has been approved by the amendments to the Budget Code № 2134-IX, 15.03.2022. (see article 33) [2]. Thus, no policy debates have taken place.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources indicated by the researcher are factual and available online free of charge.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

The legislature receives the Executive's Budget Proposal 2023 was on 14.09.22 [1] that corresponds to the "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source indicated by the researcher is factual and available online free of charge.

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

According to the Parliaments' website, the legislature approved the EBP on 03.11.22. The President of Ukraine signed the Law "on State Budget" on 23.11.22 [1]. This corresponds to A answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source indicated by the researcher is factual and available online free of charge.

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:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

1. <http://zakon4.rada.gov.ua/laws/show/1861-17/page7>

Comment:

Paragraph 4 Article 158 of the Law "On Parliament Regulations" [1] gives the right to the Parliament during second "reading" of the Draft of the Law "On State Budget" to enact the "maximum amount of the annual deficit (surplus) of the state budget, the maximum amount of public debt and the maximum amount of state guarantees; the total amount of incomes, expenditures and lending to the state budget; the size of the minimum wage for the relevant budget period, the subsistence minimum for the relevant budget period per month per person, as well as separately for the main social and demographic groups and the level of maintenance of the subsistence minimum for the relevant budget period; budget allocations for intergovernmental transfers and other provisions necessary for the formation of local budgets. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source indicated by the researcher is factual and available online free of charge.

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>

Comment:

Yes, the legislature used its authority in law to amend the Executive's Budget Proposal [1] during the first & second hearings (see the "Chronology of the review/Хронологія розгляду" tab at the above link). Also one can find a set of Annexes and comparative tables [1], with indications of proposed amendments. That's an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source indicated by the researcher is factual and available online free of charge. Weblink to the Comparative table of proposals to the first and second hearings: <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1527960>

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:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://budget.rada.gov.ua/documents/zasid/77252.html> (20.09)
- 2.1 https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77391.html
- 2.2 https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/77293.html
3. <https://budget.rada.gov.ua/documents/zasid/77272.html> (6.10)
- 3.1 https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77392.html
- 3.2 https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/77350.html
4. <https://budget.rada.gov.ua/documents/zasid/77278.html> (18.10)
- 4.1 https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77394.html
- 4.2 https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/77351.html
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1479384>
6. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1501677>
7. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1531137>

Comment:

According to the website of the Parliament, the budget committee received EBP on 15.09.22 [1] see tab "Passage\Проходження". I managed to identify 3 discussions in the budget committee regarding the EBP. Initial EBP presentation was held on 20.09.22 [2], Presentation of the EBP to the first hearing - on 06.10.22 [3], and Presentation of the EBP to the second hearing - on 18.10.22 [4]. The Parliament adopted EB on 03.11.22. Thus, the budget committee had more than one month to develop recommendations. Recommendations and transcripts of the budget committee deliberations are available on the budget committee's website [2.1, 2.2, 3.1, 3.2, 4.1, 4.2]. Also, recommendations developed after each hearing can be found in the attachments to the EBP on the website of the Parliament. [5,6,7]. Considering this, I suggest it is an "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. However, sources [4; 4.1, 4.2] are not relevant as they refer to EB for 2022 and not to EBP for 2023. The correct link is <https://budget.rada.gov.ua/documents/zasid/77295.html#top> (as of 02.11.2022) Other sources indicated by the researcher are factual.

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:

1. <https://itd.rada.gov.ua/billInfo/Bills/Card/40472>
2. <https://zakon.rada.gov.ua/laws/show/116/95-%D0%B2%D1%80>
3. <https://komzdrav.rada.gov.ua/documents/zasid9skl/75354.html>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1489441>
5. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1489651>

Comment:

Parliament committees received the EBP on 15.09.22 [1]. Due to Article 27 of the Law "On Parliament Committees"[2], sector committees have to provide their recommendations by the 1st of October. At the same time, reports with findings and recommendations are published before the budget is adopted. For example, a healthcare committee published their advice on 28.09.22 [3], Committee on Digital Transformation - 27.09.22 [4]; Committee on Legal Policy - 30.09.2029 [5]. However, not all of the committees have published their proposals. To maintain consistency with the previous round of evaluation, I suggest it be "B".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources indicated by the researcher are factual.

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:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Source:

1. <https://www.epravda.com.ua/publications/2022/01/14/681444/>
2. <https://treasury.gov.ua/>
2. <https://zakon.rada.gov.ua/laws/show/2456-17#n3962>
3. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Russian hackers targeted the website of the State Treasury Service of Ukraine as a part of cyber warfare [1]. By the time of evaluation, the website of the State Treasury Service of Ukraine [2] was not available. But due to martial law, the data is not being published [3, 4] (see articles 59-60). Thus, D applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Comments: The Budget Committee of the Parliament examines in-year budget implementation on quarterly basis. It examines quarterly budget execution reports of Accounting Chambers and provides findings and recommendations to the Cabinet of Ministers of Ukraine. Due to the war situation, it was done only twice in 2022. Usually, it happens three occasions during a fiscal year. Source: 1. Committee hearing on the execution of State Budget during 1 Quarter: 1.1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77388.html 1.2. https://budget.rada.gov.ua/news/main_news/77215.html 2. Committee hearing on the execution of State Budget during 2 Quarter: 2.1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77395.html 2.2. https://budget.rada.gov.ua/news/main_news/77298.html

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Comments: <https://budget.rada.gov.ua/documents/zasid/77295.html> [1] The Budget Committee of the Parliament at its meeting [1], considered the conclusion of the Accounting Chamber on the results of the analysis for the execution of the law on the State Budget of Ukraine for 2022 in the first half-year and information on the current state of the state budget execution in 2022.

IBP Comment

IBP thanks the reviewers for their comments. Upon further review based on the reviewer's submission, IBP agrees and revises the answer from "D" to "B".

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

1. <https://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>
2. <https://zakon4.rada.gov.ua/laws/show/18-2011-%D0%BF>
3. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
4. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
5. <https://zakon.rada.gov.ua/laws/show/2099-20#n2>

Comment:

Paragraph 5 of Article 23 of the Budget Code [1] defines that transfers of budget assignments are carried out based on the decision of the Cabinet of Ministers, approved by the Parliament's Budget Committee. Paragraph 8 of the Decree №18 of the Cabinet of Ministers [2] defines that: transfers of budget allocations to the new procuring entity (main spending unit) can be done only by amending the Law on the State Budget of Ukraine. So the executive is required by Law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it did so in practice [5] until the full-scale russian invasion (see past response). Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial Law on 24.02.22 [3]. As a result, the budget code has been amended [4], excluding the Cabinet of Ministers' obligation to comply with the requirements of article 23 of the budget code until the end of the martial Law. Taking into account extraordinary circumstances and previous rounds of evaluation, I see that the proposed response variants do not reflect the actual situation. Thus, I suggest marking it with "E".

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's opinion that none of the proposed options for the answer fully reflects a specific situation in Ukraine after the introduction of martial law and respective Budget Code amendments. In particular, after these amendments, the Cabinet of Ministers of Ukraine is not obliged to agree with the Parliament Budget Committee on the decisions regarding the redistribution of budget expenditures (incl. shifting funds between administrative units) and the granting of loans from the budget (according to article 23 of the Budget Code with amendments). The answer is now closer to 'd' but it still doesn't reflect the real situation as the regulation is in place but is not being used due to full-scale invasion.

Government Reviewer

Opinion: Agree

Comments: Parts six, eight and fifteen of Article 23 of the Budget Code regulate the issues of reallocation of budget expenditures and provision of budget credits, transfer of budget allocations by a decision of the Cabinet of Ministers of Ukraine, agreed with the Verkhovna Rada of Ukraine Committee on Budget. Meanwhile, in accordance with subparagraph 1 of paragraph 22 of Section VI of the Code, in a state of martial law, the provision of Article 23 of the Code on the redistribution of budget expenditures by the Verkhovna Rada Committee on Budget does not apply under martial law. Paragraph 8 of the Resolution of the Cabinet of Ministers of Ukraine dated January 12, 2011 No. 18 applies to the newly established key spending units.

IBP Comment

IBP notes the comments from the researcher, PR and GR. For cross-consistency, the response is adjusted to "A"

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:

b. The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

Source:

1. The Law "On the Cabinet of Ministers" <https://zakon.rada.gov.ua/laws/show/794-18/print>
2. Budget Code <http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>
3. Amendments to the Law "On the State Budget 2022" <https://zakon.rada.gov.ua/laws/show/2675-20#Text>
4. Decree on Martial Law <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
5. Temporary Amendments to the Budget Code <https://zakon.rada.gov.ua/laws/show/2134-20#n2>

Comment:

Paragraph 1 of Article 20 of the Law "On the Cabinet of Ministers" [1] mentions that: "Cabinet of Ministers ensures execution of the State Budget of Ukraine approved by the Parliament of Ukraine. Articles 53-54 of the Budget Code [2] include regulations on Cabinet of Ministers' actions (if budget revenues are more than 15% higher or lower from estimates). In this case, the Cabinet of Ministers should prepare amendments to the Law "On State Budget". If budget revenues are lower than estimates less than 15%, the Executive has the right to act independently. Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial Law on 24.02.22 [4]. As a result, the budget code has been amended [5], excluding the Cabinet of Ministers' obligation to comply with the requirements of article 54 of the budget code until the end of the martial Law. Well noted by the former Peer Reviewer - that formally, it means that according to the legislation executive generally can revise expenditures independently if the difference between planned and actual revenues is less than 15%. However, in practice, amendments to the State Budget Law are usually approved by the Parliament despite of this threshold. But since the government still passes the amendment through the Parliament in practice [3] i suggest leaving "B".

Peer Reviewer

Opinion: Agree

Comments: The sources indicated by the researcher are factual and available free of charge. I generally agree with the logic of the comment, taking into consideration Budget Code amendments due to the introduction of martial law, as well as the 15% threshold legal requirement. In practice, such a situation (exceeding revenues by 15%) is not typical of Ukraine. Besides, it is practically much more difficult for the Cabinet of Ministers to catch with the time and approve spending excess revenues within the last quarter of the budget year. Despite the effect of martial law, the government still passes the amendments through the Parliament in practice, which is closer to the 'b' answer.

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:

b. The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

Source:

1. Budget Code <http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>
2. Law "On the Cabinet of Ministers" <https://zakon.rada.gov.ua/laws/show/794-18/print>
3. Martial Law <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
4. Temporary Amendments to the Budget Code <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
5. Sequester 2022 №1 <https://www.epravda.com.ua/news/2022/04/3/685148/>
6. Sequester 2022 №2 <https://www.kmu.gov.ua/npas/pro-spryamuvannya-koshtiv-do-rezervnogo-fondu-derzhavnogo-byudzhetu-401>

Comment:

Articles 53-54 of the Budget Code [1] include regulations on the Cabinet of Ministers' actions (if budget revenues are more than 15% higher or lower from estimates). Paragraph 1 of Article 20 of the Law "On the Cabinet of Ministers"[2] mentions that: "Cabinet of Ministers ensures execution of the State Budget of Ukraine approved by the Verkhovna Rada of Ukraine (Parliament). In this case, the Cabinet of Ministers has an obligation to prepare amendments to the Law "On State Budget". If budget revenues are lower than estimates less than 15%, the Executive has the right to act independently. Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial Law on 24.02.22 [3]. As a result, the budget code has been temporarily amended [4], excluding the Cabinet of Ministers' obligation to comply with the requirements of article 54 of the budget code until the end of martial Law. As can be seen [5, 6], in 2022, there were a couple of sequesters performed by the Cabinet of Ministers without Parliament approval based on Martial Law regulations [3, 4]. Taking into account the extraordinary circumstances, i suggest marking this with "E" as the regulation is in place, but is not being used due to full-scale invasion.

Peer Reviewer

Opinion: Agree

Comments: I generally agree with the logic of the comment, taking into consideration Budget Code amendments due to the introduction of martial law, as well as the 15% threshold legal requirement. The sources indicated by the researcher are factual and can be obtained online.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the researcher's comment and the effect of the full-scale invasion. The response is revised for cross-country consistency from "E" to "B".

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:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts is not able to verify and publish the YER and present it to the Budget Committee. It can be seen in the Accounting Chambers Plan for 2023 [4] (see bullet 68). Since the relevant legislature is in order that can be seen from the previous evaluation and is not being performed only because of the extraordinary circumstances i suggest to mark it with "E".

Peer Reviewer

Opinion: Agree

Comments: The sources indicated by the researcher are factual and can be obtained free of charge. The comment of the researcher seems logical as we have a specific situation in Ukraine and simply choosing 'd' would not be 100% relevant. According to usual practice (before the war) the Budget committee examined the Audit Report on the annual budget within three months of its availability, and it published its findings and recommendations. I would like to add that AR for 2021 was published by the Chambers of Accounts only on the 4th of May 2023 with a significant delay (<http://rp.gov.ua/FinControl/!FinReports/?id=1493>) due to the introduction of martial law and respective amendments to budget legislation. It was submitted to the Budget Committee on the 8th of May 2023, which is after the cut-off day (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1816756>).

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: Verkhovna Rada Committee on Budget at its meeting on June 8, 2023, considered the Conclusions on the results of the analysis for the annual report on the execution of the Law of Ukraine "On the State Budget of Ukraine for 2021", approved by the decision of the Accounting Chamber No. 9-1 dated 05.04.2023.

Researcher Response

The AR was submitted beyond the cut-off date and the Committee examined the Audit Report on the annual budget beyond the cut-off date <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1816756> we can not count it. Thus according to the OBI methodology "D" answer applies.

IBP Comment

IBP welcomes the government's response but given the period cited is outside the OBS cut-off date and cross-country consistency, the response "D" applies.

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:

1. The Constitution of Ukraine <http://zakon2.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
2. The Law "On Accounting Chamber" <https://zakon5.rada.gov.ua/laws/show/576-19>

Comment:

The article 85 of the Constitution of Ukraine, directly defines that the head of the SAI may only be appointed by the legislature. Article 3 of the Law "On Accounting Chamber" says that the head of the SAI may only be appointed by the legislature. Article 20 provides details on the process of appointment. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

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:

1. The Constitution of Ukraine <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
2. The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>

Comment:

Both Article 85 of the Constitution of Ukraine & Paragraph 7 of the Article 20 of the Law "On Accounting Chamber" define that the head of the SAI may only be dismissed by the legislature. This is a clear A.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are factual and verified.

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:

1. The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>
2. EBP 2021 http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
3. Annex 3 <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539084>
4. EB 2021 <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
5. YER 2021 <https://openbudget.gov.ua/national-budget/expenses?class=program>
6. Difference between EBP & EB 2021 <https://openbudget.gov.ua/annual-budget/expenses?class=program>

Comment:

Paragraph 3 of Article 5 of the Law "On Accounting Chamber"[1] says that SAI determines its own budget. But, eventually, the budget is determined by the Legislature. I have checked BY 2021. The budget request for the Chamber of Accounts (see budget line 6510000) has been - 525 M UAH [2, 3], but only 475 M made it to the EB (90%) [4]. The Yearly report says that 412 M were funded (86% compared to EB figures) [5, 6]. In my opinion, it is still an "A".

Peer Reviewer

Opinion: Agree

Comments: The answer is correct, and the factual evidence is presented.

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:

1. The Law "On Accounting Chamber"
<https://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>

Comment:

Article 4 of the Law "On Accounting Chamber" describes the types of audits the SAI can perform. Paragraph 4 of the Article 3 of the Law "On Accounting Chamber" says that SAI is independent in the ways of performing its duty. At the same time, Accounting Chamber can audit only transactions (operations) that have financial implications on the State Budget. According to the Law of Ukraine On Accounting Chamber of Ukraine (Art. 7), Paragraph 7, the Accounting Chamber implements "measures of state external financial control (audit) upon the appeal of local governments, funds of compulsory state social and pension insurance, state enterprises and other economic entities of the economy in relation to the relevant local budgets and activities of the entities of circulation. Thus, not all resources of extra-budgetary funds are supposed to be audited by the ACU. However, in case of an appeal by the Verkhovna Rada of Ukraine, the SAI can\is obligated to perform an audit of extra-budgetary funds\local budget funds. Since this can be considered a limitation of SAI's activity, I suggest leaving "B".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source provided by the researcher is factual.

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:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

1. The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>
2. Accounting Chambers' sector of internal control <https://rp.gov.ua/About/Structure/>
3. SAI YER 2021 http://rp.gov.ua/upload-files/Activity/Reports/2021/ZVIT_RP_2021.pdf
4. SAI YER 2020 http://rp.gov.ua/upload-files/Activity/Reports/2020/ZVIT_RP_2020.pdf
5. SAI YER 2019 https://rp.gov.ua/upload-files/Activity/Reports/2019/ZVIT_RP_2019.pdf

Comment:

Paragraph 1 of Article 43 of the Law "On Accounting Chamber" says that the SAI Activities can be audited by an independent external audit once in 3 years. YERs contain a brief section on SAI's internal control (for details, see p. 192 [3], p. 216 [4], p. 266 [5]). No signs of the conduction of external audits have been found. This "C" answer applies.

Peer Reviewer

Opinion: Agree

Comments: According to Article 43 of the Law "On Accounting Chamber" Reports on the results of the external audit of the Accounting Chamber and external evaluation of the Accounting Chamber's activities must be posted on the official website of the Accounting Chamber. However, there is no such information on the AC's website, while the AC's internal control is conducted regularly. All sources indicated by the researcher are factual and relevant.

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:

- Protocol № 143 02.11.22
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77395.html
Protocol №141 06.10.2022
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77392.html
Protocol №140 30.09.2022
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77378.html
Protocol №139 20.09.2022
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77391.html
Protocol №136 26.08.2022
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77389.html
Protocol №134 12.08.2022
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77388.html
Protocol №133 10.08.2022
https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77385.html
Protocol №131 20.07.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77286.html
Protocol №129 09.07.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77263.html
Protocol №128 08.07.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77262.html
Protocol №127 29.06.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77261.html
Protocol №124 12.05.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77157.html
Protocol №122 20.04.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77155.html
Protocol №121 13.04.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77153.html
Protocol №120 06.04.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77152.html
Protocol №119 15.03.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77151.html
Protocol №118 11.03.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77150.html
Protocol №117 23.02.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77149.html
Protocol №116 13.02.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77148.html
Protocol №114 26.01.2022

https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77145.html

Comment:

I must say that the head of the SAI supported most of the Budget Committees' hearings through 2022. In my opinion, it refers to an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are correct, the factual evidence is presented. All protocols are relevant, available online and free of charge.

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that 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:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

1. <https://zakon.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80#Text>
2. <https://petition.kmu.gov.ua/>
3. <https://www.fpsu.org.ua/napryamki-diyalnosti/sotsialnij-dialog-ta-kolektivno-dogovirne-regulyuvannya/23098-provedeno-zustrich-z-minfinom-z-obgovorennya-osnovnikh-pokaznikiv-proektu-derzhavnogo-byudzhetu-na-2023-rik.html>
4. <https://auc.org.ua/novyna/v-proyekti-derzhbyudzhetu-na-2023-rik-vrahovano-propozyciyi-asociaciyi-mist-ukrayiny>
5. https://www.mof.gov.ua/uk/public_council_2021-535
6. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473880>

Comment:

The Law "On public appeals" [1] gives the right to citizens to send their appeals to the executive bodies (including questions and propositions that affect spending). Secondly, the Cabinet of Ministers established a mechanism of e-petitions [2] that provides an opportunity to raise issues that may influence spending. The MoF organizes meetings with different groups of stakeholders - trade unions [3], key spending units, members of the association of local self-governance & the association of the cities of Ukraine [4, 6]. Thus, participation instruments exist, but their nature in practice is not open to everyone. Also, MoF has a civic council. But due to the full-scale russian invasion of Ukraine, the civic council did not perform meetings and stopped publishing meeting protocols [5]. Thus "C" answer seems to be most appropriate.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are sufficient evidence that factually supports 'c' response. Despite all existing mechanisms, practically, the participation of citizens, civil society groups, and NGOs in the budget formulation phase remains quite selective as the executive usually invites specific individuals or groups for budget discussions. As an example, such a selective approach is demonstrated in the USAID Report "Audit of participation tools of local self-government bodies in decision-making at the central level under conditions of martial law" (2022), pages 12-14 (https://rpr.org.ua/wp-content/uploads/2022/12/Zvit_za_pidsumkamy_audytu_instrumentiv.pdf). Despite the fact that the budget formulation phase is not particularly mentioned in this document, it provides a general and very realistic picture of the participation mechanism under conditions of martial law.

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Mechanisms identified in the Q 125 do not have concrete steps to include vulnerable or under-represented groups.

Peer Reviewer

Opinion: Agree

Comments: Instruments and mechanisms mentioned in question 125 only partially cover vulnerable and under-represented parts of the population. However, there is still a lack of concrete steps on behalf of the executive to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. In this context, I would mention an additional source, which shows the strategic objectives of the Government to ensure equal access and the barrier-free participation of all people, their associations, and individual social groups in the life of the state. In 2021 the Cabinet of Ministers approved the National Strategy for the creation of a barrier-free space in Ukraine for the period up to 2030 (<https://zakon.rada.gov.ua/laws/show/366-2021-%D1%80#Text>) and its action plan indicating the responsible Ministries. However, the document has a strategic nature and does not directly address issues on the participation of vulnerable and under-represented parts of the population in the formulation of the annual budget.

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:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

1. <https://www.fpsu.org.ua/napryamki-diyalnosti/sotsialnij-dialog-ta-kolektivno-dogovirne-regulyuvannya/23098-provedeno-zustrich-z-minfinom-z-obgovorennya-osnovnikh-pokaznikiv-proektu-derzhavnogo-byudzhetu-na-2023-rik.html>
2. <https://auc.org.ua/novyna/v-proyektu-derzhbyudzhetu-na-2023-rik-vrahovano-propozyciyi-asociaciyi-mist-ukrayiny>
3. <https://mfu.if.ua/byudzhetni-konsultaciyi-shhodo-derzhbyudzhetu-ukrayiny-na-2023-rik-pozyciya-amu/>
4. <https://itd.rada.gov.ua/billInfo/Bills/pubFile/1473880>

Comment:

Based on the identified sources of information we can see that consultations covered social spending policies [1, 4], public investment projects [2] and Revenue forecasts [3, 4]. Thus "B" answer applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The factual evidence is presented. I would like to add that the source [2] also covers the 'Public services' topic (in particular Health care and Education), which still refers to the 'b' option. All the covered topics reflect the impact of the war situation in Ukraine. Besides, the executive's engagement with the public covers topics other than those listed above. Sources [3,4] are focused on interbudgetary transfers, in particular, more equitable distribution of funds from the State budget to local budgets, writing off the local budget debt at the expense of State budget funds, etc.

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Law on Public Appeals <https://zakon.rada.gov.ua/go/393/96-вп>
Law on Open Spending <https://zakon3.rada.gov.ua/laws/show/183-viii>
Portal on Transactions and Contracts - www.spending.gov.ua
Portal on State & local budgets execution - <https://openbudget.gov.ua>
Civic Council under the MoF https://www.mof.gov.ua/uk/public_council_2021-535
Info about the appeals to the MoF <https://mof.gov.ua/uk/zvernennja-gromadjan>

Comment:

The Law "On Public Appeals" gives citizens the right to send appeals to the state bodies that certainly include MoF and covers issues that influence revenue & expenditure policies. The MoF launched portals that provide information on the execution of state & local budgets, including publication of all transactions & contracts. Secondly, the civic council under the MoF can raise relevant questions. To be compliant with the previous evaluation, "B" answer has been applied.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources provided by the researcher are sufficient evidence. However, due to the full-scale russian invasion of Ukraine, the MoF's civic council did not perform meetings and stopped publishing meeting protocols [5]. Besides, the 'Tentative plan for conducting consultations with the public by the Ministry of Finance of Ukraine for 2022' does not include a relevant mechanism concerning question 128 (<https://mof.gov.ua/uk/orientovnij-plan-provedennja-konsultacij-z-gromadskistju>). At the same time, the "Transparent Budget" system (<https://edata.gov.ua/>) provides citizens with access to information on budget implementation and use of budget resources, reducing the likelihood of committing corrupt acts in the budget sphere. Using this information, each person can provide his/her input on budget implementation by sending

the appeals (in particular, it can be done via the official MoF's website: <https://mof.gov.ua/uk/zvernennja-gromadjan>).

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes that the portals were established to enable citizens to seek information on different issues, such as the budget. However, the mechanisms do not show an actual engagement between the government and citizens, nor does the Ministry of Finance take active steps to collect feedback from citizens on the budget implementation. For cross-consistency, this is revised from "B" to "C".

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:

I couldn't find any signs of mechanism for vulnerable and underrepresented groups' inclusion Thus "B" answer is applied.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's comment, as I couldn't find any concrete steps of the executive related to this question as well. Adoption of the National Strategy for the creation of a barrier-free space in Ukraine for the period up to 2030 (<https://zakon.rada.gov.ua/laws/show/366-2021-%D1%80#Text>) hasn't yet led to any visible steps for receiving input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

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:

1. <https://auc.org.ua/novyna/amu-zvernulasya-do-premyer-ministra-ukrayiny-shchodo-pererozpodilu-dotacyii-na-zaklady-osvity>
2. <https://auc.org.ua/novyna/osoblyvosti-spryamuvannya-u-2022-roci-zalyshkiv-sbvenciy>
3. <https://auc.org.ua/novyna/asociaciya-mist-ukrayiny-pidtrymuye-zakonodavchi-iniciatyvy-shchodo-zbilshennya-dohodiv>
4. <https://auc.org.ua/novyna/amu-proponuye-vdoskonalyty-rozpodil-dfrr-i-dodatkovoyi-dotacyii-na-utrymannya-zakladiv-osvity>

Comment:

The following topics were covered in communication with the policymaker, during the implementation of the annual budget: Implementation of social spending [1, 2]; Collection of revenue [3]; Implementation of public investment projects [4]; (Based on the information obtained from the website of the Association of the Cities of Ukraine") Thus "B" answer applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Comments: The sources demonstrate the efforts of the Association of the Cities of Ukraine to amend the state budget law by engaging with different authorities. The source [4] concerns the Parliamentary Budget Committee and the source [3] relates to the Committee of the Verkhovna Rada of Ukraine on Finance, Tax, and Customs Policy, which both represent the legislative branch and not the executive, as required by the question 130. The source [2] is also not relevant as it presents a general overview of budget amendments concerning the transferring of subventions from the state budget to local budgets, while the executive's engagement with ACU was not mentioned at all. The source [1] covers topics on the delivery of public services and interbudgetary transfers. Summing up, I suggest to downgrade the score from 'b' to 'c'.

Government Reviewer

Opinion: Agree

IBP Comment

IBP thanks the researcher and reviewer but upon further review and based on the mechanism provided in Q. 128, IBP notes that the mechanism is a general approach to citizens providing feedback. For cross-country consistency, this is revised from "B" to "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 there 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:

1. <https://openbudget.gov.ua/budget-literacy/budget-process?task=001>
2. https://mof.gov.ua/uk/regulatory_acts_draft_for_discussion_2022-556
3. https://mof.gov.ua/storage/files/%D0%9E%D1%80%D1%96%D1%94%D0%BD%D1%82%D0%BE%D0%B2%D0%BD%D0%B8%D0%B9_%D0%BF%D0%BB%D0%B0%D0%BD_2022.pdf
4. https://www.mof.gov.ua/uk/public_council_2021-535
5. <https://bit.ly/3ukPhpK>

Comment:

The MoF provides information on the Budget process and timeline [1, 5]. It does not have discrete steps of public engagement but hints at when to engage with the policymaker. The scope is usually determined by the topic of the discussion [2, 3, 4]. In practice, the purpose always remains the same and can be formulated as - "to get propositions, comments, and remarks". Due to russian invasion the access to key budget documents has been lost (budget declaration, YER, IYR, AR), and it heavily influenced the public ability to participate meaningfully. Thus I would say that the C answer is applicable.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the researcher's comment, but would like to make one minor factual clarification: source [2] is not related to any of the budget phases (formulation or implementation phases). I fully agree with the researcher, that the level of public participation in the budget process and the executive's engagement with the public was reduced due to russian invasion and the introduction of martial law. Thus, response "c" looks relevant taking into consideration this fact and the provided evidence. At present, comprehensive prior information on the process of public engagement is provided by the MoF via the mechanism of public appeal. It covers issues that are attributed to the MoF, including those of budget formulation and implementation phases. Information on Forms and procedures for submitting public requests can be easily found on the MoF

website: <https://mof.gov.ua/uk/zvernennja-gromadjan> Additionally, I could find only one online briefing announcement on the MoF's website, which can be somehow attributed to the executive's engagement with the public on budget implementation issues. However, it can not be considered a source as access to the Zoom conference was provided only for journalists and not for other public participants. Announcement of the online briefing by the Minister of Finance of Ukraine on the topic: "Ensuring the stability of the state financial and budget policy in the conditions of martial law": https://www.mof.gov.ua/uk/news/anons_30_bereznia_vidbudetsia_onlain-brifing_ministra_finansiv_sergii_marchenka-3380

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. <https://www.fpsu.org.ua/napryamki-diyalnosti/sotsialnij-dialog-ta-kolektivno-dogovirne-regulyuvannya/23098-provedeno-zustrich-z-minfinom-z-obgovorennja-osnovnikh-pokaznikiv-proektu-derzhavnogo-byudzhetu-na-2023-rik.html>
2. <https://auc.org.ua/novyna/v-proyekti-derzhbyudzhetu-na-2023-rik-vrahovano-propozyciyi-asociaciyi-mist-ukrayiny>

Comment:

Proof links provided in Q125 [1, 2] include both lists of the inputs received & a feedback from the MoF. However, they were published by associations, and not by the MoF. Unfortunately, this is not enough for the C answer. Thus D mark has been applied.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the researcher's comment, the factual evidence is presented to support a response 'd'.

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. <https://mof.gov.ua/uk/zviti-pro-nadhodzhennja-zapitiv>

Comment:

Usually information is provided in a form of short summary [1], no information on separate inputs is given. That's why D applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the researcher's comment; the source is factual.

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

We may say that participation mechanisms do exist, but they are not listed in the particular budget calendar on the website of the MoF, thus B applies.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the researcher's comment. There is lack of 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. It can be seen from the MoF's Budget Process Calendar [2, 3] and Budget Code provisions[1]. Source: 1. <http://zakon4.rada.gov.ua/laws/show/2456-17/print1477907228832813> 2. <https://openbudget.gov.ua/budget-literacy/budget-process> 3. <https://www.facebook.com/photo/?fbid=298404282322809&set=a.288706163292621>

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the

mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that 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:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Source:

1. <https://www.msp.gov.ua/timeline/Gromadska-rada.html>
2. YER 2022 <https://www.msp.gov.ua/files/gr/2023/zvit%20gr-2022.pdf>

Comment:

Almost all central executive bodies use open participation mechanisms through which members of the public and government officials exchange views on the budget & other topics as well.

The mechanic of civic expertise:

- 1) NGO, that is eager to perform one, is sending the appeal to the Ministry.
- 2) Ministry is obligated to provide decision on the civic expertise, delegate the responsible representative of the Ministry and to provide necessary information.
- 3) NGO provides the propositions on the basis of information received.
- 4) Executive is obligated to publish the results of the civic expertise & to provide the information taken based on received propositions. In my opinion it refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer "a". The factual evidence is presented. The last letter (...d) in the weblink attributed to the source [1] should be deleted. The correct link is <https://www.msp.gov.ua/timeline/Gromadska-rada.html> I would like to add, that the participation mechanism, indicated by the researcher, was comparatively less used after the full-scale russian invasion of Ukraine. However, it still exists. The work of the Public Councils under the Ministries is carried out according to the Cabinet of Ministers of Ukraine Resolution #996 as of 03.11.2010 "On ensuring public participation in the formation and implementation of state policy" (<https://zakon.rada.gov.ua/laws/show/996-2010-%D0%BF#Text>)

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the 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:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

1. Budget hearings in parliament budget committee:
https://budget.rada.gov.ua/news/Zakonoproektna_robota/Visnovki_ZP_golovni_9skl/77296.html
- 1.1 Protocol https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/77395.html
2. Budget hearings in the parliament committee on healthcare:
<https://komzdrav.rada.gov.ua/uploads/documents/32754.pdf>

Comment:

Public hearings are held in the Parliament Committees [1, 2], and members of the public/CSOs can testify in case they are invited. But most often they are not. It refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer "c" and the comment. The factual evidence is presented, all weblinks are verified. As an example, such a selective approach concerning the participants of public hearings in the Parliament Committees is demonstrated in the USAID Report "Audit of participation tools of local self-government bodies in decision-making at the central level under conditions of martial law" (2022), page 12-14 (https://rpr.org.ua/wp-content/uploads/2022/12/Zvit_za_pidsumkamy_audytu_instrumentiv.pdf). Despite the fact that the budget formulation phase is not particularly mentioned there, it provides a general and very realistic picture of the participation mechanism under conditions of martial law.

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Unfortunately, I could not find any evidence of CSOs input in legislative deliberations on the approval stages of the annual budget 2023. Thus, the requirements for a "c" response or above are not met.

Peer Reviewer

Opinion: Agree

Comments: I couldn't find any evidence of budget committee engagement with citizens during the deliberations on the annual budget 2023. Participation of ordinary citizens, budget experts or CSOs was not mentioned in the Protocols of the Budget Committee Hearings or any other documents (https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/page/3)

Government Reviewer
Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Unfortunately, i could not find any evidence of CSOs input in legislative deliberations on the approval stages of the annual budget 2023 on the websites of the parliament committees. Thus, the requirements for a "c" response or above are not met.

Peer Reviewer

Opinion: Agree

Comments: I agree with answer and the comment. I couldn't find any evidence to support "a", "b" or "c" option.

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 legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

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:

1. <https://zakon.rada.gov.ua/laws/show/64/2022#Text>
2. <https://zakon.rada.gov.ua/laws/show/2134-20#n2>
3. <https://zakon.rada.gov.ua/laws/show/2456-17#n1827>
4. <https://rp.gov.ua/Plan/2023/?id=1473>

Comment:

* - Due to the full-scale russian invasion of Ukraine, the President of Ukraine declared martial law on 24.02.22 [1] As a result of martial law, Parliament amended the Budget Code № 2134-IX, 15.03.2022 [2], excluding the obligation for the Cabinet of Ministers to send the YER to the Parliament and the Chambers of Accounts (article 61) [3], Thus the Chamber of Accounts was not able to verify, publish and present the YER on the budget committee. The requirements for a "c" response or above are not met.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources indicated by the researcher are factual and available online free of charge. AR for

2021 was published by the Chambers of Accounts only on the 4th of May 2023 with a significant delay (<http://rp.gov.ua/FinControl/FinReports/?id=1493>) due to the introduction of martial law and respective amendments to budget legislation. It was submitted to the Budget Committee on the 8th of May 2023 (<https://itd.rada.gov.ua/billInfo/Bills/pubFile/1816756>). In fact, the legislature didn't hold any public hearings on the YER & AR for 2021 before the cut-off date. The "d" response seems the most suitable.

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:

1. Law on Public Appeal <http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/print1447224677693607>
2. Contacts on the website of the Accounting Chamber <https://rp.gov.ua/Management/text.php?pid=185>
3. http://rp.gov.ua/upload-files/Activity/Reports/2021/ZVIT_RP_2021.pdf

Comment:

There's a general Law "On Public Appeal" [1] that gives the right to the citizens to send appeals to any civil servant. From the formal point of view, the answer is - Yes, there is established mechanism through which the public can provide suggestions on issues/topics to be included in its audit program. Web-site of the SAI has a dedicated page with contact information on public appeals on corruption cases, and contact numbers of hotline of the SAI [2]. It is worth to mention that appeals can be anonymous. Also, SAI's YER mentions that there were 10 appeals from citizens in 2021 (see p. 169 [3]). In my opinion it corresponds with "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The correct link for the source [2]: http://rp.gov.ua/Corruption/corrupt_contact/?id=197. All other weblinks are factual and verified. There is no concrete information on the topics suggested by the public to include in AC's audit program. However, a general established mechanism exists, which is an 'a' answer. Besides, there is a general AC's contact page for potential public suggestions: <http://rp.gov.ua/About/ContactRP/>

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:

1. http://rp.gov.ua/upload-files/Activity/Reports/2021/ZVIT_RP_2021.pdf

Comment:

The SAI does not produce any report on the suggestions that were included into the audit program based on public appeals. The SAIs' YER only mentions that all appeals received a proper reaction from the control agency (p.169 [1]). In my opinion it still refers to "D".

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The source is factual and available online free of charge. The Accounting Chamber does not produce any reports on the suggestions that were included into the audit program by individual appeals, and it is actually not foreseen in the legislation. Additional source: The Law on Accounting Chamber <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670> The Law on Public Appeal <http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/print1447224677693607>

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:

1. http://rp.gov.ua/upload-files/About/RegulatoryDoc/arp_1_new.pdf
 2. http://rp.gov.ua/Corruption/corrupt_main/?id=217

Comment:

Article 13 of the Accounting Chamber regulations [1] provide guidelines for other institutions' and organizations' specialists involvement in the Accounting chamber investigations. The SAI has a specially dedicated section on the website with the information for whistleblowers [2]. In my opinion this is enough for an "A".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: Firstly, Article 13 of the Accounting Chamber regulations [1] concerns the involvement of employees and specialists of other institutions and organizations on a contractual basis to perform the functions of the Accounting Chamber. However, question 142 is focused on the provision of formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents, and not the performers of the AC functions or working duties. Secondly, a formal mechanism demonstrated by the source [2] enables the public to contribute to audit investigations. However, it primarily relates to possible or factual corruption offenses caused by AC employees. Thus, audit investigations in the budget sphere are not covered by this mechanism.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the reviewer's comment, and based on further checks, there is no sufficient evidence to show that the SAI maintains a formal opportunity for the public to engage in audit findings or investigations. IBP revises from "A" to "B"