Open Budget Survey 2025

Questionnaire

Ukraine

March 2026

International Budget Partnership

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 2025

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
FY 2025 of the PBS is evaluated in the OBS questionnaire [1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

Answer:
a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF/card4#History
2. https://www.kmu.gov.ua/npas/pro-skhvalennia-biudzhetnoi-deklaratsii-na-20252027-roky-a751
3. https://suspilne.media/780987-kabmin-shvaliv-budzetnu-deklaraciu-na-2025-2027-roki-so-vona-peredbacae/
4. https://web.archive.org/web/20240701130851/https://www.kmu.gov.ua/npas/pro-skhvalennia-biudzhetnoi-deklaratsii-na-20252027-roky-a751
5. https://zakon.rada.gov.ua/laws/show/2456-17#Text
6. https://meta.ua/uk/news/economics/180317-kabmin-podav-do-vru-byudzhetnu-deklaratsiyu-na-20252027-roki-kondratyuk/

Comment:
According to the PBS publication report [1, 2], PBS was published on 28.06.24. First overview appeared on Jul 1 [3], on the same day web.archive.org "Wayback Machine", captured the first snapshot of the PBS [4]. It would be safe to say that on Jul 1 the PBS with annexes was fully available for the public. Thus, "A" answer applies. p.s. According to section 8 of Article 33 of the budget code [5], the Cabinet of Ministers is obligated to submit the EBP to the Parliament. According to media [6] this happened on Jul 3.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
01/07/2024

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF/card4#History
2. https://www.kmu.gov.ua/npas/pro-skhvalennia-biudzhetnoi-deklaratsii-na-20252027-roky-a751
3. https://suspilne.media/780987-kabmin-shvaliv-budzetnu-deklaraciu-na-2025-2027-roki-so-vona-peredbacae/
4. https://web.archive.org/web/20240701130851/https://www.kmu.gov.ua/npas/pro-skhvalennia-biudzhetnoi-deklaratsii-na-20252027-roky-a751

Comment:
According to the PBS publication report [1, 2], PBS has been published on 28.06.24. First overview in appeared on Jul 1 [3], on the same day web.archive.org "Wayback Machine", captured the first snapshot of the PBS [4]. It would be safe to say that on Jul 1 the PBS with annexes was fully available for the public.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
According to the PBS publication report [1, 2], PBS has been published on 28.06.24. First overview in appeared on Jul 1 [3], on the same day web.archive.org "Wayback Machine", captured the first snapshot of the PBS [4]. It would be safe to say that on Jul 1 the PBS with annexes was fully available for the public. Thus "A" answer applies.

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF/card4#History
2. https://www.kmu.gov.ua/npas/pro-skhvalennia-biudzhetnoi-deklaratsii-na-20252027-roky-a751
3. https://suspilne.media/780987-kabmin-shvaliv-budzetnu-deklaraciu-na-2025-2027-roki-so-vona-peredbacae/
4. https://web.archive.org/web/20240701130851/https://www.kmu.gov.ua/npas/pro-skhvalennia-biudzhetnoi-deklaratsii-na-20252027-roky-a751

Comment:
According to the PBS publication report [1, 2], PBS has been published on 28.06.24. First overview in appeared on Jul 1 [3], on the same day web.archive.org "Wayback Machine", captured the first snapshot of the PBS [4]. It would be safe to say that on Jul 1 the PBS with annexes was fully available for the public.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
The URL to the PBS is https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-5a. If the PBS is not publicly available, is it still produced?

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

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

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
PBS is publicly available.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-5b. If you selected option "c" or "d" in question PBS-5a, 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-5a, researchers should mark this question "n/a."

Answer:
N\A

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

PBS-6. 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 2025 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2024/25."

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

Answer:
Resolution of the Cabinet of Ministers of Ukraine On Approval of the Budget Declaration for 2025-2027

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
"Resolution of the Cabinet of Ministers of Ukraine On Approval of the Budget Declaration for 2025-2027" of June 28, 2024 № 751"
"Постанова Кабінету Міністрів України Про схвалення Бюджетної декларації на 2025-2027 роки від 28 червня 2024 р. № 751"

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Resolution of the Cabinet of Ministers of Ukraine “On approval of the Budget Declaration for 2025-2027” of 28.06.2024 No. 751.

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 2025

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:
The most recent EBP available is the one for BY 2025 [1].

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
14/9/2024

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://www.ukrinform.ua/rubric-economy/3905569-budzet2025-so-proponuut-v-uradi.html
3. https://oblikbudget.com.ua/news/82932-na-sayti-verkhovnoi-radi-opublikovaniy-zakonoproekt-pro-derzhbyudzhet-2025

Comment:
Both the Parliament and independent media websites [1, 2] confirm that EBP 2025 was published on the 14th of September 2024. But annexes to the EBP were uploaded a bit later. First confirmation on EBP annexes is from September16th [3].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

Comments: The Draft Law of Ukraine “On the State Budget of Ukraine for 2025”, together with annexes, was published on the website of the Verkhovna Rada of Ukraine on 14.09.2024.

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/44888
2. https://www.ukrinform.ua/rubric-economy/3905569-budzet2025-so-proponuut-v-uradi.html
3. https://oblikbudget.com.ua/news/82932-na-sayti-verkhovnoi-radi-opublikovaniy-zakonoproekt-pro-derzhbyudzhet-2025
4. https://zakon.rada.gov.ua/laws/show/4059-IX#Text

Comment:
Both the Parliament and independent media websites [1, 2] confirm that EBP 2025 was published on the 14th of September 2024. But annexes to the EBP were uploaded a bit later. First confirmation on EBP annexes is from September16th [3]. Thus "A" answer applies.
p.s.: State budget was approved on 19 Nov 2024.

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. 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:
16/9/2024

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://www.ukrinform.ua/rubric-economy/3905569-budzet2025-so-proponuut-v-uradi.html
3. https://oblikbudget.com.ua/news/82932-na-sayti-verkhovnoi-radi-opublikovaniy-zakonoproekt-pro-derzhbyudzhet-2025

Comment:
Both the Parliament and independent media websites [1, 2] confirm that EBP 2025 was published on the 14th of September 2024. But annexes to the EBP were uploaded a bit later [2]. The first confirmation on EBP annexes is from September 16th [3].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Draft Law of Ukraine "On the State Budget of Ukraine for 2025", together with annexes, was published on the website of the Verkhovna Rada of Ukraine on 14.09.2024.

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:
Both the Parliament and independent media websites [1, 2] confirm that EBP 2025 was published on the 14th of September 2024. But annexes to the EBP were uploaded a bit later. The first confirmation on EBP annexes is from September 16th [3].

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://www.ukrinform.ua/rubric-economy/3905569-budzet2025-so-proponuut-v-uradi.html
3. https://oblikbudget.com.ua/news/82932-na-sayti-verkhovnoi-radi-opublikovaniy-zakonoproekt-pro-derzhbyudzhet-2025

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Draft Law of Ukraine "On the State Budget of Ukraine for 2025", together with annexes, was published on the website of the Verkhovna Rada of Ukraine on 14.09.2024.

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/44888

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EBP-5a. 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:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:
The EBP is publicly available [1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EBP-5b. If you selected option "c" or "d" in question EBP-5a, 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-5a, researchers should mark this question "n/a."

Answer:
N\A

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

EBP-6. 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 2024-25, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:
Draft Law on the State Budget of Ukraine for 2025

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:
"Проект Закону про Державний бюджет України на 2025 рік"
"Draft Law on the State Budget of Ukraine for 2025"

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Draft Law of Ukraine "On the State Budget of Ukraine for 2025".

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 2025

Source:
1. https://zakon.rada.gov.ua/laws/show/4059-IX#Text

Comment:
The most recently released EB is for FY 2025 [1].

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
19/11/2024

Source:
1. https://zakon.rada.gov.ua/laws/card/4059-20
2. https://mof.gov.ua/uk/news/verkhovna_rada_ukraini_priiniala_derzhbiudzhet_na_2025_rik_oboronu_kraini_bude_zabezpecheno-4897
3. https://www.unian.ua/economics/finance/rada-prinyala-proekt-gosbyudzheta-na-2025-god-12825255.html

Comment:
The Parliament approved EB on the 19th of November 2024 [1, 2, 3]

Peer Reviewer
Opinion:

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 <u>three months after the budget is approved by the legislature</u>. 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:
a. Two weeks or less after the budget has been enacted

Source:
1. https://zakon.rada.gov.ua/laws/card/4059-20
2. https://mof.gov.ua/uk/news/verkhovna_rada_ukraini_priiniala_derzhbiudzhet_na_2025_rik_oboronu_kraini_bude_zabezpecheno-4897
3. https://www.unian.ua/economics/finance/rada-prinyala-proekt-gosbyudzheta-na-2025-god-12825255.html
4. https://www.ukrinform.ua/rubric-economy/3932258-prezident-pidpisav-zakon-pro-derzavnij-budzet-na-2025-rik-smigal.html
5. https://www.golos.com.ua/article/380936

Comment:
EB was enacted by the Parliament on November 19, 2024 [1, 2, 3] and published the same day on the Parliament's portal [1]. Officially it came into power after the signature of the President on (28.11.22) [4] and official publication in the "Voice of Ukraine" newspaper (28.11.24) [5], therefore - "A" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
28/11/2024

Source:
1. https://zakon.rada.gov.ua/laws/card/4059-20
2. https://mof.gov.ua/uk/news/verkhovna_rada_ukraini_priiniala_derzhbiudzhet_na_2025_rik_oboronu_kraini_bude_zabezpecheno-4897
3. https://www.unian.ua/economics/finance/rada-prinyala-proekt-gosbyudzheta-na-2025-god-12825255.html
4. https://www.ukrinform.ua/rubric-economy/3932258-prezident-pidpisav-zakon-pro-derzavnij-budzet-na-2025-rik-smigal.html
5. https://www.golos.com.ua/article/380936

Comment:
EB was enacted by the Parliament on November 19, 2024 [1, 2, 3] and published the same day on the Parliament's portal [1]. Officially it came into power after the signature of the President on (28.11.22) [4] and official publication in the "Voice of Ukraine" newspaper (28.11.24) [5], therefore - "A" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
EB was enacted by the Parliament on November 19, 2024 [1, 2, 3] and published the same day on the Parliament's portal [1]. Officially it came into power after the signature of the President on (28.11.22) [4] and official publication in the "Voice of Ukraine" newspaper (28.11.24) [5].

Source:
1. https://zakon.rada.gov.ua/laws/card/4059-20
2. https://mof.gov.ua/uk/news/verkhovna_rada_ukraini_priiniala_derzhbiudzhet_na_2025_rik_oboronu_kraini_bude_zabezpecheno-4897
3. https://www.unian.ua/economics/finance/rada-prinyala-proekt-gosbyudzheta-na-2025-god-12825255.html
4. https://www.ukrinform.ua/rubric-economy/3932258-prezident-pidpisav-zakon-pro-derzavnij-budzet-na-2025-rik-smigal.html
5. https://www.golos.com.ua/article/380936

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
https://zakon.rada.gov.ua/laws/show/4059-20#Text

Source:
1. https://zakon.rada.gov.ua/laws/show/4059-20#Text

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EB-5a. If the EB is not publicly available, is it still produced?

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

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

Question EB-2)
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

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

Source:
1. https://zakon.rada.gov.ua/laws/show/4059-20#Text

Comment:
The EB is publicly available [1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EB-5b. If you selected option "c" or "d" in question EB-5a, 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-5a, researchers should mark this question "n/a."

Answer:
N\A

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

EB-6. 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 2025."

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 2025"

Source:
1. https://zakon.rada.gov.ua/laws/show/4059-20#Text

Comment:
Закон України "Про Державний бюджет України на 2025 рік"
Law of Ukraine "On the State Budget of Ukraine for 2025"

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-1a. Which of the seven publicly available budget documents have a corresponding "citizens' version?

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/.

To answer the following questions, researchers should draw their answers from the Citizen's Budgets that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Citizens Budget must be released at the same time as the "publicly available" budget document the Citizens Budget corresponds to.

Please select all that apply.

Answer:
Enacted Budget
In-Year Reports
Year-End Report

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://openbudget.gov.ua/en/national-budget/incomes
3. https://openbudget.gov.ua/en/national-budget/expenses?class=program

Comment:
CB for EB 2025 is presented on the MoF website [1]. The CBs for IYRs/YER are available in the openbudget.gov.ua website [2,3]. Moreover the data is presented in the form of Microsoft Business Intelligence interactive visualization. The information on CB portal is being updated on the monthly basis.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-1b. If the CB is produced, please indicate which budget document it corresponds to.

If multiple Citizens Budgets are produced, please only select the corresponding budget document for the most comprehensive and recently released version (the Executive's Budget Proposal or the Enacted Budget).

Your selection will determine the Citizens Budget document used to answer the following questions, including Questions 64-67.

Answer:
Enacted Budget

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://openbudget.gov.ua/en/national-budget/expenses?class=program&view=table
3. https://openbudget.gov.ua/en/national-budget/incomes

Comment:
Multiple Citizens Budgets are produced [1, 2, 3] but the most comprehensive one is the CB for EB 2025 [1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-2. 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."

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

Answer:
FY 2025

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-3a. For the fiscal year indicated in CB-2, what is the public availability status of the CB?

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://web.archive.org/web/20241122133757/https://mof.gov.ua/uk/budget_of_2025-770

Comment:
The CB of EB is publicly available [1, 2].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-3b. If you selected option "c" or "d" in question CB-3a, 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-3a, researchers should mark this question "n/a."

Answer:
N\A

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

CB-4a. 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 2024 should be entered as 05/09/2024. 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 (response to CB-1b.), 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:
3/12/2024

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://web.archive.org/web/20241122133757/https://mof.gov.ua/uk/budget_of_2025-770

Comment:
According to the Internet Archive Wayback machine, the CB of EB 2025 [1] appeared on the website of the Ministry of Finance on November 22, 2024 [2]. p.s. The assumption is that MoF updated the same document once the budget is signed into law (Dec 3) — meaning that before December 3rd, it effectively serves as the CB for the Executive’s Budget Proposal (EBP), and after that, it becomes the CB for the Enacted Budget.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-4b. 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:
According to the Internet Archive "Wayback Machine", the CB of EB 2025 [1] appeared on the website of the Ministry of Finance on November 22, 2024 [2]. The assumption is that MoF updated the same document once the budget is signed into law (Dec 3) — meaning that before December 3rd, it effectively serves as the CB for the Executive’s Budget Proposal (EBP), and after that, it becomes the CB for the Enacted Budget.

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://web.archive.org/web/20241122133757/https://mof.gov.ua/uk/budget_of_2025-770

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-5. 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 (response to CB-1b.), and – in the comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
https://mof.gov.ua/uk/budget_of_2025-770

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-6. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2024 People's Guide" or "2025 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 multiple Citizens Budgets are produced, answer this question based on your response to CB-1b. In the comment box, include any additional Citizens Budgets, the corresponding budget document, and their full titles.

Answer:
Budget Law 2025 Presentation

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Presentation of the Law of Ukraine "On the State Budget of Ukraine for 2025".

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 2024

Source:
Jan-April IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-kviten-2024-roku?page=2
Jan-May IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-traven-2024-roku?page=2
Jan-Jun IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-cherven-2024-roku?page=2
Jan-Jul IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lypen-2024-roku?page=2
Jan-Aug IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-serpen-2024-roku?page=2
Jan-Sep IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-veresen-2024-roku?page=2
Jan-Oct IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-zhovten-2024-roku
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
Jan-Dec IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-hruden-2024-roku

Comment:

Peer Reviewer
Opinion:

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

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

Source:
Jan-April IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-kviten-2024-roku?page=2
Jan-May IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-traven-2024-roku?page=2
Jan-Jun IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-cherven-2024-roku?page=2
Jan-Jul IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lypen-2024-roku?page=2

Jan-Aug IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-serpen-2024-roku?page=2
Jan-Sep IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-veresen-2024-roku?page=2
Jan-Oct IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-zhovten-2024-roku
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku

Comment:
The website of the State Treasury Service does not indicate the publication date. From practice, we know that the IYRs are being published not later than 30 days after the end of the month.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: 1. https://zakon.rada.gov.ua/laws/show/2456-17#Text Pursuant to Article 28 of the Budget Code of Ukraine [1], the Treasury posts on the official website the reporting on the execution of the state budget. Usually, this occurs at the end of the month following the reporting month.

IBP Comment
The government reviewer’s additional comment, including the link to the Budget Code, which outlines the Treasury's requirements for publishing the execution reports, is well noted. Additionally, in support of the IYRs published on the Treasury's website, the Ministry of Finance also publishes monthly reports on budget execution in textual and tabular form, based on the Treasury’s reporting as well as monthly updates regarding the Public debt and state-guaranteed debt. [1] Information on the implementation of the Consolidated and State Budgets of Ukraine for 2024: https://mof.gov.ua/uk/derzhavnij-borg-ta-garantovanij-derzhavju-borg [2] Monthly reporting of Public debt and state-guaranteed debt for 2024: https://mof.gov.ua/uk/derzhavnij-borg-ta-garantovanij-derzhavju-borg

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 2024 should be entered as 05 September 2024. If the document is not published or not produced, please mark this question “n/a.”

Answer:
The website of the State Treasury Service does not indicate the publication date. From practice, we know that the IYRs are being published not later than 30 days after the end of the month.

Source:
Jan-April IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-kviten-2024-roku?page=2
Jan-May IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-traven-2024-roku?page=2
Jan-Jun IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-cherven-2024-roku?page=2
Jan-Jul IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lypen-2024-roku?page=2
Jan-Aug IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-serpen-2024-roku?page=2
Jan-Sep IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-veresen-2024-roku?page=2
Jan-Oct IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-zhovten-2024-

roku
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
Jan-Dec IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-hruden-2024-roku

Comment:
The website of the State Treasury Service does not indicate the publication date. From practice, we know that the IYRs are being published not later than 30 days after the end of the month.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
The website of the State Treasury Service does not indicate the publication date. From practice, we know that the IYRs are being published not later than 30 days after the end of the month.

Source:
Jan-April IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-kviten-2024-roku?page=2
Jan-May IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-traven-2024-roku?page=2
Jan-Jun IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-cherven-2024-roku?page=2
Jan-Jul IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lypen-2024-roku?page=2
Jan-Aug IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-serpen-2024-roku?page=2
Jan-Sep IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-veresen-2024-roku?page=2
Jan-Oct IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-zhovten-2024-roku
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
Jan-Dec IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-hruden-2024-roku

Comment:
The website of the State Treasury Service does not indicate the publication date. From practice, we know that the IYRs are being published not later than 30 days after the end of the month.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

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

Answer:
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku

Source:
1. https://www.treasury.gov.ua/file-storage/misiachna-zvitnist-3
2. https://www.treasury.gov.ua/file-storage/kvartalna-zvitnist-17
Jan-April IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-kviten-2024-roku?page=2
Jan-May IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-traven-2024-roku?page=2
Jan-Jun IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-cherven-2024-roku?page=2
Jan-Jul IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lypen-2024-roku?page=2
Jan-Aug IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-serpen-2024-roku?page=2
Jan-Sep IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-veresen-2024-roku?page=2
Jan-Oct IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-zhovten-2024-roku
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku

Comment:
Monthly and quarterly IYRs are published by the State Treasury Service [1, 2]

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IYRs-5a. If the IYRs are not publicly available, are they still produced?

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

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

Source:
Jan-April IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-kviten-2024-roku?page=2
Jan-May IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-traven-2024-roku?page=2
Jan-Jun IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-cherven-2024-roku?page=2
Jan-Jul IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lypen-2024-roku?page=2
Jan-Aug IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-serpen-2024-roku?page=2
Jan-Sep IYR 2024
https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-veresen-2024-roku?page=2
Jan-Oct IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-zhovten-2024-roku
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku

Comment:
IYRs are publicly available.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IYRs-5b. If you selected option "c" or "d" in question IYRs-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IBP Comment
N/A, IYRs are publicly available.

IYRs-6. 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 2024."

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

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

Answer:
"Monthly report on the implementation of the State Budget of Ukraine for January-November 2024"
"Місячний звіт про виконання Державного бюджету України за січень-листопад 2024 року"

Source:
Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku

Comment:

Peer Reviewer
Opinion:

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 2024

Source:
N\A

Comment:
MYR is not produced by the MoF.

Peer Reviewer
Opinion:

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:
N\A

Comment:
MYR is not produced by the MoF.

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

Source:
N\A

Comment:
MYR is not produced by the MoF.

Peer Reviewer
Opinion:

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:
N\A

Comment:
MYR is not produced.

Peer Reviewer
Opinion:

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:

Government Reviewer
Opinion: Agree

MYR-5a. 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:
Ministry of Finance produces several types of internal reports, but non of them match the MYR requirements according to the OBS methodology.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

MYR-5b. If you selected option "c" or "d" in question MYR-5a, 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-5a, researchers should mark this question "n/a."

Answer:
According to the charter of the Ministry of Finance [1] it is not legally required to produce a document that includes all the MYR features.

Source:
1. https://zakon.rada.gov.ua/laws/show/375-2014-%D0%BF#Text

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

MYR-6. 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 2023/24" or "Mid-Year Report on the 2024 National Budget."

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

Answer:
N\A

Source:
N\A

Comment:

Peer Reviewer
Opinion:

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 2023

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://budget.rada.gov.ua/news/Zakonoproektna_robota/Visnovki_ZP_golovni_9skl/78530.html
3. https://web.archive.org/web/20240101000000*/https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
According to the Parliament website, YER has been published on June 19th 24 [1], already on the next day the Budget Committee published their

opinion on YER [2]. the Web archive crawler captured the publication on June 20th [3].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shorter form than usual.

IBP Comment
The government reviewer's additional comment on the change in practice between OBS 2023 and OBS 2025 is also well noted. This context helps clarify how and why practices have shifted since the previous round.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
20/6/2024

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://budget.rada.gov.ua/news/Zakonoproektna_robota/Visnovki_ZP_golovni_9skl/78530.html
3. https://web.archive.org/web/20240101000000*/https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
The Wayback machine captured the YER publication on Jun 20 [3].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
The chronology of the YER procedure is being published on the Parliament website [1] (for details see the "Review Timeline" section. Additionally, we can confirm the publication via the publication of the opinion on YER by the Budget Committee [2].

Source:

1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://budget.rada.gov.ua/news/Zakonoproektna_robota/Visnovki_ZP_golovni_9skl/78530.html

Comment:

Peer Reviewer
Opinion:

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:
https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-5a. If the YER is not publicly available, is it still produced?

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

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

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
YER is publicly available [1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-5b. If you selected option "c" or "d" in question YER-5a, 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-5a, researchers should mark this question "n/a."

Answer:
N\A

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
YER is publicly available [1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-6. 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 2024" or "Annual Report 2023 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Draft Resolution on the report on the implementation of the Law of Ukraine "On the State Budget of Ukraine for 2023"

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
Проект Постанови про звіт про виконання Закону України "Про Державний бюджет України на 2023 рік"
Draft Resolution on the report on the implementation of the Law of Ukraine "On the State Budget of Ukraine for 2023"

Peer Reviewer
Opinion:

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 2023

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909
2. https://rp.gov.ua/FinControl/FinReports/?id=1800

Comment:
AR was published on 09.05.24 [1, 2], less than 6 month after the end of the budget year - "A".

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
9/5/2024

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909
2. https://rp.gov.ua/FinControl/FinReports/?id=1800

Comment:
See the timestamp of the publication [2].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
The Chambers of Accounts publishes timestamps for the publication of their decisions [2]. Additionally, I verified the AR publication via the web.archive.org [3]. Web archive made a snapshot on Jun 29th of AR publication page, which is within the "A" range.

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909
2. https://rp.gov.ua/FinControl/FinReports/?id=1800
3. https://web.archive.org/web/20240629021754/https://rp.gov.ua/FinControl/FinReports/?id=1800

Comment:
The Chambers of Accounts publishes timestamps for the publication of their decisions [2]. Additionally, I verified the AR publication via the web.archive.org [3]. Web archive made a snapshot on Jun 29th of AR publication page, which is within the "A" range.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
https://rp.gov.ua/upload-files/Activity/Collegium/2024/22-1_2024/Vysn_22-1_2024.pdf

Source:
1. https://rp.gov.ua/upload-files/Activity/Collegium/2024/22-1_2024/Vysn_22-1_2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-5a. If the AR is not publicly available, is it still produced?

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

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

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

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909
2. https://rp.gov.ua/FinControl/FinReports/?id=1800
3. https://rp.gov.ua/upload-files/Activity/Collegium/2024/22-1_2024/Vysn_22-1_2024.pdf

Comment:
The AR is publicly available [1, 2, 3].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-5b. If you selected option "c" or "d" in question AR-5a, 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-5a, researchers should mark this question "n/a."

Answer:
N\A

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909
2. https://rp.gov.ua/FinControl/FinReports/?id=1800
3. https://rp.gov.ua/upload-files/Activity/Collegium/2024/22-1_2024/Vysn_22-1_2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-6. 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:
Conclusions on the results of the analysis of the annual report on the implementation of the Law of Ukraine 'On the State Budget of Ukraine for 2023'

Source:
1. https://rp.gov.ua/PressCenter/News/?id=1909
2. https://rp.gov.ua/FinControl/FinReports/?id=1800
3. https://rp.gov.ua/upload-files/Activity/Collegium/2024/22-1_2024/Vysn_22-1_2024.pdf

Comment:
Висновки про результати аналізу річного звіту про виконання Закону України „Про Державний бюджет України на 2023 рік"
Conclusions on the results of the analysis of the annual report on the implementation of the Law of Ukraine 'On the State Budget of Ukraine for 2023'

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1a. Is the numerical data in any of the seven key budget 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), or HTML files do not qualify as machine-readable. See more at: [Open Data Handbook](#).

Please select a budget document only if it is publicly available according to OBS methodology.

In the comment box below, specify whether the data available is fully or partially machine-readable and provide the URL(s) for the relevant documents.

Please select all that apply:

Answer:
Executive's Budget Proposal
Enacted Budget
In-Year Reports

Source:
1. PBS https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF/card4#History
2. EBP https://itd.rada.gov.ua/billinfo/Bills/Card/44888
3. EB https://zakon.rada.gov.ua/laws/card/4059-20
4. IYR https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
5. YER https://itd.rada.gov.ua/billInfo/Bills/Card/44453
6. AR https://rp.gov.ua/upload-files/Activity/Collegium/2024/22-1_2024/Vysn_22-1_2024.pdf

Comment:
EBP, EB, IYR materials are presented in machine readable format [2, 3, 4].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1b. If the government operates an additional open data portal or platform specifically for sharing fiscal or budgetary information beyond the primary budget website, what features does it offer?

This question assesses the accessibility and quality of government open data portals for fiscal transparency. Open data plays a pivotal role in the development and application of AI technologies, especially in PFM. Accessible and well-documented open datasets enable AI models to be trained on diverse, high-quality information, which improves their accuracy, transparency, and adaptability. To support AI-driven initiatives in public finance, policymakers should prioritize investments in robust open data platforms, ensure strong data documentation practices, and promote machine-readable metadata. These measures will not only enhance the quality of AI models but also increase their accountability and efficiency in the public sector.

Examples of open data portals include:

- *Dedicated open fiscal data portals (e.g., Mexico's https://www.transparenciapresupuestaria.gob.mx/)*
- *Platforms providing performance indicators linked to budget outcomes (e.g., Norway's https://statsregnskapet.dfo.no/)*
- *Open data portal providing extensive visualizations and graphs and incorporating an interactive user experience (e.g, Germany's https://www.bundeshaushalt.de/DE/Bundeshaushalt-digital/bundeshaushalt-digital.html)*

Researchers should provide links only to the relevant open data portal along with a brief description of its content and features. If an open data portal exists but does not offer any of the listed features, select "None of the above." If no additional open data portal is available, select "Not applicable."

Please select all that apply:

Answer:
Provides all data in downloadable machine-readable formats (e.g., .csv, .json)
Offers real-time or near-real-time updates on fiscal information
Includes budget data for multiple years
Links budget allocations to specific programs (e.g., education, health, infrastructure)
Includes interactive tools, infographics, or tutorials to help users access and analyze data

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

Comment:
Ministry of Finance supports openbudget.gov.ua portal for sharing fiscal or budgetary information [1, 2].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: 1.https://data.gov.ua/organization/90060874-5716-441b-a61e-cc77c2c1d832?tags=%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82
The Ministry of Finance, as the information manager, publishes datasets for EBP, EB, IYR on the Open data portal (1)

IBP Comment
The additional comment from the government reviewer is well noted.

GQ-1c. How does the Ministry of Finance apply AI in specific areas of Public Financial Management?

This question assesses the extent and application of artificial intelligence (AI) in Public Financial Management (PFM) by the Ministry of Finance (or related government entity). As AI technologies become more prevalent, their integration into PFM can significantly enhance efficiency, accuracy, and transparency in financial operations. Understanding the areas where AI is applied provides insight into a government's digital maturity and its commitment to leveraging technology for improved fiscal management.

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Please select all that apply:

Answer:
AI is not used in these areas, or no information is available

Source:
1. https://www.kmu.gov.ua/npas/pro-skhvalennia-kontseptsii-derzhavnoi-tsilovoi-naukovo-tekhnichnoi-prohramy-z-vykorystannia-s320130424
2. https://zakon.rada.gov.ua/laws/show/1556-2020-%D1%80#Text

Comment:
Concept on implementation of AI has been adopted by the Cabinet of Ministers in 2020 [2]. State target program "On the use of artificial intelligence technologies in priority sectors of the economy for the period until 2026" BY 2024 [1] does not mention "Public Administration" among the priority sectors where Ai should be applied. But not information is publicly available on the AI implementation by MoF.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1d. Are AI-driven fiscal models, forecasts, or decisions subject to transparency and oversight?

This question assesses whether governments ensure transparency and accountability in the use of AI-driven fiscal models and forecasts in public financial management (PFM). As AI increasingly informs budgetary decisions, tax policies, and economic forecasts, ensuring transparency is essential for maintaining public trust, preventing biases, and safeguarding against potential misuse of AI in financial governance (See ODI's handbook for Data-centric AI policy https://theodi.cdn.ngo/media/documents/Global_Policy_Observatory_for_Data-centric_AI.pdf).

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Answer:
d. There is no evidence of AI-driven fiscal models or decisions being used

Source:
N\A

Comment:
There is no evidence of AI-driven fiscal models or decisions being used

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-2. What Gender-Responsive Budgeting (GRB) practices are implemented across the budget cycle in your country?

This question aims to assess the extent to which technical mechanisms for gender-responsive budgeting (GRB) are implemented across the budget cycle by any and/or all the institutions involved in the budget process (e.g. Ministry of Finance, Legislature, Supreme Audit Institution). It focuses on tools and methodologies that governments use to integrate gender considerations into public financial management, with an emphasis on budget tracking, impact assessments, and accountability mechanisms.

If a government has announced gender-budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting gender budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples) of the different types of gender-responsive budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:
Integration of Gender Analysis into Performance Measurements

Source:
1. https://zakon.rada.gov.ua/rada/show/v0001201-19#Text

Comment:
MoF developed methodological recommendations on implementation of gender budgeting for the main spending units of state budget [1]. Their implementation seems to be voluntary, but corresponds "Integration of Gender Analysis into Performance Measurements" option.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-3. What green budgeting initiatives or tools does the government use to track climate and environmental expenditures and/or revenues?

This question evaluates whether a government integrates climate and environmental considerations into its budget process through green budgeting tools. Green budgeting is not a separate budget but an approach that ensures fiscal policies incorporate environmental priorities. It helps governments track climate-related revenues and expenditures, assess environmental impacts, and align budgetary decisions with climate goals (For more information see the OECD's Green Budgeting: Governing Green Through the Budget Cycle https://one.oecd.org/document/GOV/SBO(2023)12/en/pdf).

If a government has announced green/climate budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting climate budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples and definitions) of the different types of green budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:
Climate Impact Assessment of Budget Proposals

Source:
1. https://dream.gov.ua/
2. https://mof.gov.ua/storage/files/PIM%20roadmap_final.pdf

Comment:
Governmental Public Investment Management System (DREAM) [1, 2] requires optional conduction of environmental impact assessment for applying for reconstruction of the objects damaged by russian aggression.

Peer Reviewer
Opinion:

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/44888
2. First Hearing https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525598
3. Second Hearing https://itd.rada.gov.ua/billinfo/Bills/pubFile/2612725

Comment:
Information is available in the Executive's Budget Proposal [1] in Annex №3 "Distribution of Expenditures of the State Budget of Ukraine 2025" [2, 3]

Peer Reviewer
Opinion:

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/44888
2. First Hearing https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525598
3. Second Hearing https://itd.rada.gov.ua/billinfo/Bills/pubFile/2612725
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525599
5. Second Hearing https://itd.rada.gov.ua/billinfo/Bills/pubFile/2612726
6. Annex 19 https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525615

Comment:
Annexes:№ 3 "Distribution of expenditures of the State Budget of Ukraine for 2025" [2, 3], №4 "Return of loans to the State Budget of Ukraine and distribution of loans from the State Budget of Ukraine in 2025" [4, 5] and Annex 19 [6] of the Executive's Budget Proposal [1] present expenditures & loans by functional classification.

Peer Reviewer
Opinion:

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 https://internationalbudget.org/wp-content/uploads/OECD-Best-Practices-for-Budget-Transparency.pdf.

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf (pg. 142).

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

Source:
1. Annex 19 https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525615

Comment:
Information on the budget expenditures by functional classification can be found in Column F of the EBP's Annex №19"Forecast of expenditures and loans of the consolidated, state and local budgets of Ukraine for 2025" [1]. Budget expenditures by functional classification are compatible with international standards. That refers to "A" answer.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525614

Comment:
Annex №18 "Expenditures and lending for 2025 by economic classification" [2] of the EBP [1] presents expenditures by economic classification.

That is an "A".

Peer Reviewer
Opinion:

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) 2014 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 2014 GFS manual (https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf).

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

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525614

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

Peer Reviewer
Opinion:

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

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

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

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

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525598
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642

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 2025"[2] of the EBP [1]. KPIs for budget programs can be found in Annex № 46 "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 2023 - 2027" [3]. This corresponds with an "A" answer.

Peer Reviewer
Opinion:

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 classification indicates who spends the money; functional classification indicates what purpose is the money spent; and economic classification displays what the money is spent on.

Answer "None of the above" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:
None of the above

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

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

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree

Suggested Answer: Administrative classification

Comments: 1.https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text 2. https://zakon.rada.gov.ua/laws/file/text/117/f536611n18.pdf 3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525643 4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525605 In June 2024, the Cabinet of Ministers of Ukraine approved the Budget Declaration for 2025–2027 [1], which determined the main parameters and guidelines of budget policy for the medium-term perspective and became the basis for preparing the Draft Law on the State Budget for 2025. The forecast expenditure indicators for the medium-term period are provided in the table on p. 2 of the Budget Declaration for 2025–2027 [1]. The Annex to the Budget Declaration [2] contains expenditure indicators by administrative classification (for each key spending unit of the state budget). Supporting budget documentation to EBP contain the Information on taking into account the Budget Declaration for 2025–2027 [3] and the Explanations of deviations of the Draft State Budget indicators from the indicators of the Budget Declaration for 2025–2027 [4]. Given the linkage between the Draft Budget Law and the Budget Declaration, we consider score C (there is at least one classifications) appropriate.

Researcher Response

I

IBP Comment

IBP thanks the government reviewer for the additional information and references. Upon further review, including documents [3] and [4], IBP notes that while these materials explain deviations between the Budget Declaration and the Draft Budget, they primarily focus on changes for the budget year (2025). However, the purpose of this question is to assess whether the Executive's Budget Proposal presents multi-year expenditure estimates (i.e., for BY+1 and BY+2) by classification, demonstrating how current budget decisions affect the medium-term fiscal framework. While the Budget Declaration includes forward-looking estimates, the supporting documents do not present updated multi-year expenditure estimates that reflect revisions from the Draft Budget for 2026 and 2027. Therefore, in the absence of clear and updated multi-year expenditure estimates by classification linked to the Executive's Budget Proposal, the answer remains "None of the above."

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for 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 2014 GFS manual, in particular Appendix 8 (pg. 385) (https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf).

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

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:

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

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525596

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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525596

Comment:
All sources of non-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:

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/44888

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

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, multi-year estimates of revenue are presented by category.
Comments: 1.https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text 2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525643 3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525605 In June 2024, the Cabinet of Ministers of Ukraine approved the Budget Declaration for 2025–2027 [1], which determined the main parameters and guidelines of budget policy for the medium-term perspective and became the basis for preparing the Draft Law on the State Budget for 2025. Current forecast indicators of the revenue side for the medium-term period, broken down into tax and non-tax revenues (by the general and special funds), are provided in the table on p. 13 of the Budget Declaration for 2025–2027 [1]. Supporting budget documentation to EBP contain the Information on taking into account the Budget Declaration for 2025–2027 in the Draft State Budget [2] and the Explanations of deviations of the Draft State Budget indicators from the indicators of the Budget Declaration for 2025–2027 [3]. Given the linkage between the Draft Budget Law and the Budget Declaration, we consider score A appropriate.

IBP Comment
IBP thanks the government reviewer for the additional information and references. Upon further review, including documents [2] and [3], IBP

acknowledges the linkage between the Budget Declaration and the Executive's Budget Proposal, particularly through the supporting materials that explain deviations between the two. However, these documents primarily focus on changes for the budget year (2025) and do not present updated multi-year revenue estimates that reflect how these revisions affect projections for subsequent years (BY+1 and BY+2). While the Budget Declaration includes forward-looking estimates, these are not revised or re-presented in light of the Draft Budget. As the Executive's Budget Proposal and its supporting documentation do not demonstrate how updated revenue projections extend into the medium term following revisions, the requirements for a "a" response are not met. Therefore, the answer remains "b."

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/44888

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

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
Comments: 1.https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text 2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525643 3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525605 In June 2024, the Cabinet of Ministers of Ukraine approved the Budget Declaration for 2025–2027 [1], which determined the main parameters and guidelines of budget policy for the medium-term perspective and became the basis for preparing the Draft Law on the State Budget for 2025. Current forecast indicators of the revenue side for the medium-term period by individual components are provided on pp. 13–17 of the Budget Declaration for 2025–2027 [1]. Supporting budget documentation to EBP contain the Information on taking into account the Budget Declaration for 2025–2027 [2] and the Explanations of deviations of the Draft State Budget indicators from the indicators of the Budget Declaration for 2025–2027 [3]. Given the linkage between the Draft Budget Law and the Budget Declaration, we consider score C appropriate.

IBP Comment
IBP thanks the government reviewer for the additional information and references. Upon further review, including documents [2] and [3], IBP acknowledges the linkage between the Budget Declaration and the Executive's Budget Proposal, particularly through the supporting materials that explain deviations between the two. However, these documents primarily focus on changes for the budget year (2025) and do not present updated multi-year revenue estimates that reflect how these revisions affect projections for subsequent years (BY+1 and BY+2). While the Budget Declaration includes forward-looking estimates, these are not revised or re-presented in light of the Draft Budget. As the Executive's Budget Proposal and its supporting documentation do not demonstrate how updated revenue projections extend into the medium term following revisions, the answer remains "b."

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

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.

Answer "None of the above" applies if no information on borrowing and debt is presented for the entire budget year.

Select all that apply:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525597
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525603
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525620
5. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525621
6. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648

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 Annex 2 [2], Annex 8 (borrowing from foreign countries and IFIs) [3], Annex 24 "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 25 "Payments for the fulfillment of current debt and guaranteed obligations for 2025 and subsequent budget periods until the full repayment of such obligations" [5];
Interest payments on the debt for the budget year are presented on p. 25 of the Explanatory note [6] This refers to A answer.

Peer Reviewer
Opinion:

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. Please make sure to specify in the comments.

Answer "None of the above" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Select all that apply:

Answer:
Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external
Information beyond the core elements (please indicate in comments)

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525597
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525603
5. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525623
6. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525622
7. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525620
8. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525621

Comment:
The EBPs' [1] explanatory note [2 see p.24-26] has information about cumulative debt, interest payments for BY 2025, and a description of whether the debt is domestic or external. Also, it can be viewed in Annex 2 [3]. Annex 8 [4] presents debt obtained by the special fund of the state budget to finance investment projects. Detailed information about interest rates for new borrowings per debt instrument (maturity profile) breakdown can be found in Annex 27 "Plan of State Borrowings to the General Fund of the State Budget for 2025" [6], maturity profiles for the instruments used in previous years are available only for few debt instruments. Beyond the core elements: Annex 24 [7] "Forecasted volume of public debt and state-guaranteed debt" has a list of debt instruments by type of debt obligation. Annex 25 [8] has information on payments for the fulfillment of current debt and guarantee obligations for 2025 and subsequent budget periods until the full repayment of such obligations.

Peer Reviewer
Opinion:

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. Please specify in the comments.

Answer "None of the above" applies if no information on the macroeconomic forecast is presented.

Select all that apply:

Answer:
Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please indicate in the comments)

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525622

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. 7) Information on "Interest rates" is presented in Annex 26" Plan of state borrowings to the general fund of the state budget for 2025"[3]. The core information is presented for the macroeconomic forecast. Also Executive gives estimates for import\export & average monthly salary estimates [2 see p.5-6], which is beyond the core. In my opinion, this is an "A" answer.

Peer Reviewer
Opinion:

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 2023 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with Table 2-4, that shows the impact of each economic scenario on revenues, spending, and the deficit (see pages 25-27, https://www.govinfo.gov/content/pkg/BUDGET-2023-PER/pdf/BUDGET-2023-PER.pdf).*
- *The Philippines in its 2023 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see BESF F.Y. 2023, Table A6 Budget Sensitivity to Macroeconomic Parameters, 2023 https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A6.pdf, Technical Notes on the 2023 Proposed National Budget, https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2023-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:
c. Yes, information is presented, but it excludes some core elements.

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648

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

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements.
Comments: 1. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525630 In the Annex Information on fiscal risks [1], the descriptive and calculation parts of the possible impact of the main fiscal risks on budget indicators are provided (pp. 5–7). The baseline and alternative scenarios of economic development for 2025 (changes in real GDP and inflation rate, in %) are presented, as well as calculations of the impact of certain risks in the macroeconomic environment on changes in budget indicators through elasticity coefficients of certain types of budget revenues (to GDP, in %) (p. 6). We consider that score C should be applied.

IBP Comment
IBP thanks the government reviewer for the additional information and references. Upon further review of the fiscal risk statement, IBP agrees that the document presents some elements of sensitivity analysis, including alternative macroeconomic scenarios and estimates of the impact of changes in real GDP on budget revenues using elasticity coefficients. However, the analysis does not cover all core elements required by the OBS methodology, as it does not comprehensively assess the impact of changes in inflation and interest rates, nor does it fully model the effects on expenditures and debt. Therefore, the response has been revised from "d" to "c."

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648

Comment:
Explanatory note [1, 2] includes estimates that show the impact of very few, but not all, policy proposals (e.g. [2] p. 28 on social programs). In my opinion it refers to "C" answer.

Peer Reviewer
Opinion:

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:
a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525608
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525609
5. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525610
6. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525611

Comment:
The Executive provides key taxation indicators reflecting changes in the tax policy (see p 12-14 of the Explanatory note [2]) and accompanies it with short narrative of influence on revenues (p.14-24). Additionally, Annexes 12, 13, 14 & 15 [3, 4, 5, 6] have additional narrative and explanation on revenues from different taxes and dynamics through the previous years. "A" answer applies.

Peer Reviewer
Opinion:

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 classification 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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:

Annex 44 [2] contains comparative tables on BY-1, BY-2 figures for all 3 budget classifications. That is an A.

Peer Reviewer
Opinion:

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

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

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [2] contains comparative tables on BY-1, BY-2 figures for all listed budget classifications. It includes 6 tabs. Tab №2 - by administrative, № 3 - Functional; №4 - Economic and №5 - program classifications. This is an A.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640
3. https://zakon.rada.gov.ua/laws/show/3460-20/ed20231109#Text
4. https://zakon.rada.gov.ua/laws/show/3460-20#Text

Comment:
Annex 44 [1,2] includes expenditure estimates of BY-1 by economic classification that have been updated from the original enacted levels [3] to reflect actual expenditures [4]. Expenditures by administrative, functional and program classification remained not updated. It feels like being closer the B than to an A.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
Comments: Guidelines OBS to question 21 do not specify the budget classifications (economic, administrative, functional or program classification) according to which the expenditure estimates must be updated. We consider that the updated expenditure indicators in Annex 44 (by the link provided by the Expert in the comment) fully correspond to score A. To adhere to a consistent approach to assessing this question in previous OBS assessments, we propose score A.

IBP Comment
IBP thanks the government reviewer for the clarification. Upon further review, IBP agrees that the expenditure estimates for BY-1 have been updated from the original enacted levels. In particular, Annex 44 presents updated planned indicators for 2024 by economic classification, explicitly noting that these reflect changes made by budget managers. Additionally, the total expenditure figures for 2024 differ from the originally enacted amounts, confirming that updates have been made. Therefore, the response has been revised from “b” to “a.” At the same time, IBP notes that these updates are presented only by economic classification, whereas in previous years updates were also available across other classifications.

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 classification 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, the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years. Answer “None of the above” applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications.

Select all that apply:

Answer:
Administrative classification for BY-2 and prior years
Economic classification for BY-2 and prior years
Functional classification for BY-2 and prior years

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [1, 2] contains comparative tables on BY-1, & BY-2 figures for all 3 budget classifications.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care,""hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:
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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [1, 2] include expenditure estimates of BY-2 (by program classification- tab №5) This is an A.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [1, 2] includes information on individual sources of revenue for the BY-1. (see tab №1). This is an A.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [1, 2] includes estimates of revenues of BY-1 which have been updated from the original enacted levels (for details see tab 1 title of the Column "D"). This is an A.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640

Comment:
Annex 44 [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525621

Comment:
Annex 25 [2] of the EBP [1] provides an information on total debt outstanding at the end of BY-1 & interest payments on the debt and whether it is

domestic or external debt in BY-1.
Some information is presented, but it excludes some core elements - "C" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
IBP notes that Annex 44 (https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640) includes information on the deficit for 2024 (as a proxy for borrowing). However, key elements such as interest rates and the maturity profile of the debt are not presented. Therefore, the answer “c” is maintained.

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525640
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525626

Comment:
Information on debt payments made in BY-2 can be traced in Annex 44 [2], tab №3 - functional classification, line code 0170. Annex 30 [3] has info on the BY-1 debt performance, but covers only 2 Quarters of the BY-1. But actual outcomes for total debt outstanding in BY-2 could not be found, thus D applies.

Peer Reviewer
Opinion:

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. Finally, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525634
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648

Comment:
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 38 "Forecast indicators of the Social Insurance Fund of Ukraine for 2025"[2] 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 [3]. This is sufficient for a B.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525615

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 (Annex 19 [2]) that includes figures of state & local budgets combined. But it lacks information on extra-budgetary funds. Thus A criteria have not been met.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
Comments: 1.https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525615 2.https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525613 3.https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525634 EBP or any supporting budget documentation include: forecasted revenues, expenditures and financing indicators for the budget year separately by the Consolidated Budget, the State Budget, the local budgets in Annexes «Expenditure forecast» (1), «Revenue forecast, financing forecast» (2). Forecasted revenues, expenditures indicators for the budget year separately for the Compulsory State Social Unemployment Insurance Fund (3, sheet 1) and the Pension Fund (3, sheet 2). Currently, the terminology and corresponding methodology for calculating the general government sector (both budgetary and extra-budgetary on a consolidated basis) are not standardized in the budget legislation of Ukraine. Therefore such indicators cannot be included in the EBP or any supporting budget documentation. Thus, we suggest revising the score.

IBP Comment
IBP thanks the government for the clarification. While the Executive's Budget Proposal and supporting documentation present information on budgetary and extra-budgetary components separately, they are not consolidated into a single presentation of central government finances. Additionally, a response of "not applicable" would only be appropriate in cases where extra-budgetary funds do not exist, but the existence of separate reporting for extra-budgetary funds confirms that such entities exist; however, the lack of a consolidated view combining both budgetary and extra-budgetary activities means the criteria for an "a" response are not met. Therefore, the answer remains "b."

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525600
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525601
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648

Comment:
Annex 5 & Annex 6 [2, 3] of the EBP [1] contain information on intergovernmental transfers. It is accompanied by the short narrative discussion in the Explanatory note (p. 50-57) [4]. "A" applies.

Peer Reviewer
Opinion:

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 is only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:
Impacts of budget policies by gender

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525616

Comment:
The Explanatory [2] note to the EBP [1] mentions that 65 budget programs include gender aspects (see p 59). KPIs for the budget programs are available in Annex 46 (e.g. 6431010; 3801140; 64311010; 6491010; 6501010; et al) [3], Annex 20 [4] has information on social security support targets for citizens of different ages. Explanatory note (p. 28) also includes information on the distribution of social support for low-income citizens. Following a thorough discussion with the IBP team, we concluded that there is considerable room for improvement in disaggregating budget allocations by socioeconomic status, income, and demographic groups. Current reporting practices are too far away from the alternative displays of budget information provided in the examples to count them in. Thus, only "Impacts of budget policies by gender" applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

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

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525614
3. https://ips.ligazakon.net/document/RE20769Z?an=4&ed=2018_12_03
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525631

Comment:
p.26 of the Explanatory note of the EBP [1] provides the estimated level of state guarantees given to state enterprises. Annex 18 "Expenditures by economic classification" [2] 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)" (but it includes much more than 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 [3], which shows that these two lines may include much more than transfers to public corporations.
Annex 35 [4] lists quasi-fiscal operations that can influence the state budget. However, it doesn't include estimates covering transfers to public corporations.
Considering this, 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" as the most applicable answer.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525617
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525631
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525632

Comment:
Annex 21 "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 35 & 36 "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. In my opinion, it is a "C" answer.

Peer Reviewer
Opinion:

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:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:
No, information related to financial assets is not presented.

Peer Reviewer
Opinion:

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:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:
No, information related to nonfinancial assets is not presented.

Peer Reviewer
Opinion:

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 3.71 (page 50) and 7.247 (page 209) of the IMF's GFS Manual 2014 https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of expenditure arrears are presented. Answer “d” also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:
d. No, estimates of expenditure arrears are not presented.

Source:
1. https://itd.rada.gov.ua/billinfo/Bills/Card/44888

Comment:
No, estimates of expenditure arrears are not presented.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, estimates of some but not all expenditure arrears are presented.
Comments: 1. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525598 In the annex Distribution of state budget expenditures for 2025 [1], indicators are provided regarding expenditures for servicing the state debt (budget program 3511350), contributions to international organizations (budget program 3511130), for the fulfillment of debt obligations on borrowings raised by the state or under state guarantees for the development of the public road network (budget program 3111030), measures to enforce court decisions guaranteed by the state (budget program 3504040), payments to enforce decisions of foreign jurisdictional bodies adopted as a result of consideration of cases against Ukraine (budget program 3601170). We consider that score C should be applied.

IBP Comment
IBP thanks the government for the additional references. However, the cited budget programs relate to planned expenditures and debt servicing obligations, rather than estimates of expenditure arrears (i.e., overdue unpaid obligations). The documentation does not present quantified estimates of arrears, either in full or in part. Therefore, the criteria for a “c” response are not met, and the answer remains “d.”

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525623
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525650

Comment:
Annex 27 [2] provides a list of investment projects for which state guarantees can be provided in 2025 and 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. Draft of the Law [3] article 6 also provides a limit for provision of state guarantees but does not specify who is entitled to get them. So some core elements are missing. "C" answer applies.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525621

Comment:
Annex 25 "Payments under current debt obligations" [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525596

Comment:
Annex 1 of the EBP [1, 2] has a budget line №40000000 "Official transfers" that depicts donor assistance and grants. Ukraine is a country under active full-scale russian invasion and receives in-kind support from many countries. In-kind support distributed directly to the authorities of local level or to population directly, thus can not be calculated by the government. "C" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
Comments: 1.https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525596 In Annex 1 State budget revenues [1], under budget classification code 40000000 "Official transfers", receipts of grants (gifts) received by budgets of all levels are reflected; under budget classification code 25020000 "Other sources of own revenues of budgetary institutions", accounting is also kept for in-kind donor assistance in non-cash (in-kind) form. Thus, the Executive's Budget Proposal present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year. Since the estimation of in-kind donor assistance in material form belongs to external assumptions determined outside the Government's influence, and taking into account the provision of such assistance by many countries during the year, the plan of receipts under code 25020000 "Other sources of own revenues of budgetary institutions" is constantly clarified during the budget year. We consider that score B corresponds.

IBP Comment
IBP acknowledges that additional documentation provides more detailed information on external financing and revenue classifications, including donor-related transfers. However, these remain presented in aggregated form and do not identify the specific sources of donor assistance. Furthermore, the additional materials primarily relate to borrowing rather than donor grants or in-kind assistance. As the requirement to present estimates of all sources of donor assistance is not met, the answer remains "c."

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525617

Comment:
Annex 21 "List of Tax Exemptions" [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525596
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525608
5. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525609
6. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525610
7. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525611

Comment:
Technically all revenues of the state budgets' special fund are earmarked and can be seen in Annex 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.10-24). Annexes 12, 13, 14 & 15 provide additional analysis of earmarked taxes [4-7]. I suggest to leave an "A".

Peer Reviewer
Opinion:

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 13-21 of New Zealand's 2024 Strategic Intentions (https://www.treasury.govt.nz/publications/corporate-documents/strategic-intentions), 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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525641
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642

Comment:
The Explanatory Note to the Executive's Budget Proposal [2] provides the link to the macro-fiscal indicators (p.7-8) and has some links to tax policy goals (p.10-24), social policy goals (p.24-32). Annexes 45 & 46 [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:

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 New Zealand's 2022 Summary of Initiatives in Budget and Wellbeing Budget 2022: A Secure Future 2022 (https://www.treasury.govt.nz/publications/budgets/budget-2022), a few 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/44888

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

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
Comments: 1. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525641 2. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text 3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525643 TSupporting budget documentation to EBP contain the Annex Information on government policy goals and indicators of their achievement in 2023–2027 [1]. In the Annex Government policy goals to the Budget Declaration for 2025–2027 [2], indicators for 2025–2027 are likewise provided. The linkage between the Draft Budget and the Budget Declaration is ensured through the Annex Information on taking into account the Budget Declaration for 2025–2027 in the Draft State Budget for 2025 [3]. Thus, information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period is ensured. We consider that score B corresponds.

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525641
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642

Comment:
Annexes 45 & 46 have a set of input indicators (purpose, tasks, performance indicators) for each program including non-financial. [2, 3] Thus A answer applies.

Peer Reviewer
Opinion:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525641
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642

Comment:
Annexes 45 & 46 [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:

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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525641
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642

Comment:
Annexes 45 & 46 [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:

Government Reviewer
Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:
Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf) includes a discussion of countries that have provided information on how its policies affect the poor.

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

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

Answer:
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/44888
2. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525648
3. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525598
4. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525641
5. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525642
6. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525616
7. https://itd.rada.gov.ua/billinfo/Bills/pubFile/2525634

Comment:
Explanatory note [2] includes information regarding the indicators representing policies towards the country's most impoverished population, like minimum wage (p.27). There is minimal information provided on the influence of sectoral policies like education (p.34), health care (p.33) etc., on the impoverished population: Information on pensioners can be found on (p.31); Information on poor families, disabled since childhood & Information on programs for disabled persons – (p.28-30).
Annex 20 [6] includes information on minimal social standards adopted for BY2025.
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 45 & 46 [4, 5] 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 the annexes. Annex 38 [7] provides an overview of the transfers to the "Pension Fund" and the "Social Security Fund". I suggest this to be sufficient to upgrade the answer to "B".

Peer Reviewer
Opinion:

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

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]. In my opinion this is an A.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

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

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
Nominal GDP level, inflation rate, and real GDP growth are presented in PBS. Instead of the "Interest rates" the expected USD\UAH exchange rates are presented. The table is also accompanied by beyond the core information on expected figures of import\export and expected levels of unemployment. For details, see p.6 [1]. Since PBS does not contain information on interest rates (one of the core elements), "B" answer applies.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. https://bank.gov.ua/admin_uploads/article/IR_2024-Q3.pdf?v=14 We agree with the Expert's comment regarding the presence in the PBS of such core components as nominal GDP level, inflation rate, real GDP growth. Regarding interest rates – on p. 8 (by the link in the Expert's comment) a descriptive part on monetary policy for the medium-term period is provided. The key policy rate and other interest indicators are not displayed directly in the Budget Declaration, since they belong to external assumptions determined outside the budget planning process – within the framework of monetary policy conducted by the National Bank of Ukraine. As an independent body and holder of these data, the NBU publishes them separately on its official website, in particular within quarterly Inflation Reports. Thus, in the Inflation Report for July 2024 [1] on p. 5 a forecast of the key policy rate (quantitative measure) for the medium-term perspective to the end of 2026 is provided, and on p. 27 – a descriptive part regarding the key policy rate and interest rates including quantitative indicators. This approach guarantees public access to the most up-to-date information and a clear delineation between the budget planning process and monetary policy, which promotes the transparency and effectiveness of both processes. Considering the availability to the public of all of the core information related to the macroeconomic forecast upon which the budget projections are based as well as some additional information beyond the core elements – we consider that score A should be applied.

IBP Comment

IBP thanks the government for the additional clarification and reference to the National Bank of Ukraine's Inflation Report. While this report provides valuable and publicly available information on interest rate projections, the assessment of this question is limited to the content presented within the Pre-Budget Statement (or its supporting budget documentation). In this case, the Pre-Budget Statement does not include explicit quantitative information on interest rates used in preparing the budget projections. As the intent of the question is to assess the macroeconomic assumptions underpinning the budget itself—specifically those used by the Ministry of Finance—external publications are not considered for scoring purposes. Therefore, while most core elements are presented and additional macroeconomic information is included, the absence of interest rate estimates within the Pre-Budget Statement means the answer remains "b."

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:

The PBS includes a discussion of expenditure policies and priorities (see pp. 20-35 [1]) and an estimate of total expenditures (p. 2). PBS also includes plenty of beyond the core information, like policy priorities on income (p.10-17), fiscal risks (p.36), and investment projects (p.40), etc. Thus, "A" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:
Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category — tax and non-tax — or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:
a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
PBS presents a discussion of revenue policies and priorities, see p. 10-17 [1] and an estimate of total revenue - p.2 [1]. Information on fiscal risks (p.36), and expected tax rates for a variety of taxes (p.16-17 [1]) and revenue estimates by tax and non-tax for BY +2 (Pg 12-13) extend beyond the core information. Thus, "A" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the

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

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

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

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
Narrative on the debt policy is presented on p.10-17 of the PBS [1], however it excludes direct figures of expected levels of net borrowing, total debt and interest payments. Thus "D" applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, one of the three estimates related to government borrowing and debt are presented.
Comments: We agree with the Researcher's comment regarding the narrative discussion of debt policy for 2025–2027 (p. 18, section "Financing and debt policy" by the link in the Expert's comment). We do not agree regarding the absence of direct figures related to government borrowing and debt. Thus, on p. 18, forecast indicators of new borrowings are provided separately for the general/special fund and in total for 2025–2027. Thus, one of the three estimates related to government borrowing and debt are presented. This corresponds to score C.

IBP Comment
IBP thanks the government reviewer for the additional clarification. Upon further review, IBP agrees that the Pre-Budget Statement presents information on the projected budget deficit, which can be used as a proxy for net new borrowing for the budget year. However, the Pre-Budget Statement does not present estimates of total debt outstanding at the end of the budget year or interest payments on the debt. Therefore, as only one of the three required elements is included, the response has been revised from "d" to "c."

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

GUIDELINES:
Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:
a. Yes, multi-year expenditure estimates are presented.

Source:
1. https://zakon.rada.gov.ua/laws/show/751-2024-%D0%BF#Text

Comment:
Yes, multi-year expenditure estimates for BY 2025-2027 are presented on p. 2-3 of the PBS[1].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:
Administrative classification
Functional classification

Source:
1. https://zakon.rada.gov.ua/laws/show/4059-IX#Text
2. https://zakon.rada.gov.ua/laws/file/text/121/f540516n293.xlsx

Comment:
Tab №3 of the Annex to the EB [1,2] contains expenditure estimates by administrative, program and functional classifications.

Peer Reviewer
Opinion:

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/4059-IX#Text
2. https://zakon.rada.gov.ua/laws/file/text/121/f540516n293.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:

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/4059-IX#Text
2. https://zakon.rada.gov.ua/laws/file/text/121/f540516n293.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:

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/4059-IX#Text
2. https://zakon.rada.gov.ua/laws/file/text/121/f540516n293.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:

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/4059-IX#Text
2. https://zakon.rada.gov.ua/laws/file/text/121/f540516n293.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:

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:
b. The Citizens Budget provides the core information.

Source:

1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://openbudget.gov.ua/en/national-budget/expenses?class=program&view=table
3. https://openbudget.gov.ua/en/national-budget/incomes

Comment:
CB presents information on the macroeconomic forecast upon which the budget is based (p.2), revenue totals (p.3), expenditure totals (p.5), main policy initiatives in the budget (p. 6-15), and contact information is available below at the webpage [1]. Visualizations of the income and expenditure of the EB [2, 3] and information on public investment projects (pp. 17-18 [1]) bring it beyond the core. The PDF, does not contain contact information; thus, "B" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:
Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:
b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770

Comment:
According to my knowledge CB is being presented only in digital form - "C" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
Comments: 1.https://mof.gov.ua/uk/news/uriad_skhvaliv_proekt_derzhbiudzhetu_na_2025_rik_oboronu_kraini_bude_zabezpecheno-4788 2. https://t.me/MOF_ua/2853 3.https://mof.gov.ua/uk/budget_of_2025-770 4.https://www.facebook.com/reel/977284957567181/?mibextid=rS40aB7S9Ucbxw6v 5. https://www.facebook.com/100064597185010/posts/970526731777224/
6.https://www.facebook.com/100064597185010/posts/956869256476305/
7.https://www.facebook.com/100064597185010/posts/954032216760009/
8.https://www.facebook.com/100064597185010/posts/946884007474830/
9.https://www.facebook.com/100064597185010/posts/949686863861211/
10.https://www.facebook.com/100064597185010/posts/949021327261098/
11.https://www.facebook.com/100064597185010/posts/944790771017487/ The Ministry of Finance published on its website [1] and in social

networks [2] a presentation of the Draft Budget, which was approved by the Government and submitted to the Verkhovna Rada for consideration. After the Law on the State Budget was adopted, the Ministry of Finance published on the website [3] a presentation of the Budget Law. In social networks, using creative media tools to reach the largest possible share of the population (mainly youth), a video infographic of the presentation of the Budget Law [4] and separate slides with the main directions of budget policy concerning Public investment projects [5], Support for business [6], Education [7], Social support of the population [8], Health care [9], Support for war veterans [10], Defense [11] were posted. Social networks today play an important role in information dissemination; we consider them a separate communication channel. Therefore, response B is proposed since dissemination are made through a combination of two means of communication.

Researcher Response

Score upgraded to "B".

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:
Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:
d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://openbudget.gov.ua/en/national-budget/expenses?class=program&view=table
3. https://openbudget.gov.ua/en/contact-us

Comment:
MoF has launched a portal dedicated to the execution of state & local budgets which has a contact us form [2-3]. This does not seem to too inclusive. Monitoring of MoF's the social media didn't provide evindence of any invitations to provide public's requirements for budget information in the Citizen's Budget. After consultations with IBP staff D opinion was chosen.

Peer Reviewer
Opinion:

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:
b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:
1. https://mof.gov.ua/uk/budget_of_2025-770
2. https://openbudget.gov.ua/en/national-budget/expenses?class=program&view=table
3. https://openbudget.gov.ua/en/national-budget/incomes

Comment:
CB for EB 2025 is presented on the MoF website [1]. The CBs for IYRs/YER are available in the openbudget.gov.ua website [2,3]. Moreover the data is presented in the form of Microsoft Business Intelligence interactive visualization. The information on CB portal is being updated on the monthly basis. "B" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 classification indicates who spends the money; functional classification shows 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.

Answer "None of the above" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Select all that apply:

Answer:
Administrative classification
Economic classification
Functional classification

Source:
1. Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9c/478/67ac9c478d361479308971.xlsx
3. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9c/6b5/67ac9c6b5a21d112608991.xlsx
4. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9c/861/67ac9c8616df9089178259.xlsx

Comment:

IYRs present actual expenditures by all of the three expenditure classifications (by administrative\program [2], functional [3] & economic [4] classifications.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_of_2025-770 In 2022 (the actual year during which data for the OBS 2023 analysis were collected), the Treasury did not post reporting on its website due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), the Treasury posts on its website the reporting for each reporting month in approved forms. However, in view of cybersecurity risks, changes occurred in the path of posting on the Treasury's website. Links to reporting for monthly reporting periods are provided in the Expert's comment to question IYR-2. The Ministry of Finance on its website monthly posts information on budget execution in textual and tabular form, based on the Treasury's reporting [1].

IBP Comment

IBP thanks the government for the additional clarification regarding the publication of In-Year Reports and the context around data availability and access. This information and where to find additional execution data are noted and added as supplemental documentation to IYRs-2.

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

GUIDELINES:
Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

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

Source:
1. Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9c/478/67ac9c478d361479308971.xlsx

Comment:
IYRs present actual expenditures for programs accounting for all expenditures [1, 2].

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_of_2025-770 In 2022 (the actual year during which data for the OBS 2023 analysis were collected), the Treasury did not post reporting on its website due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), the Treasury posts on its website the reporting for each reporting month in approved forms. However, in view of cybersecurity risks, changes occurred in the path of posting on the Treasury's website. Links to reporting for monthly reporting periods are provided in the Expert's comment to question IYR-2. The Ministry of Finance on its website monthly posts information on budget execution in textual and tabular form, based on the Treasury's reporting [1].

IBP Comment

IBP thanks the government for the additional clarification regarding the publication and source of the In-Year Reports.

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

GUIDELINES:
Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

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

Source:
1. Jan-Nov IYR 2024 https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9c/6b5/67ac9c6b5a21d112608991.xlsx

Comment:
Comparisons are made for expenditures presented in the IYRs, for details see columns L, M, N [1, 2].

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/budget_of_2025-770 In 2022 (the actual year during which data for the OBS 2023 analysis were collected), the Treasury did not post reporting on its website due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), the Treasury posts on its website the reporting for each reporting month in approved forms. However, in view of cybersecurity risks, changes occurred in the path of posting on the Treasury's website. Links to reporting for monthly reporting periods are provided in the Expert's comment to question IYR-2. The Ministry of Finance on its website monthly posts information on budget execution in textual and tabular form, based on the Treasury's reporting [1]. In the tabular version, the main indicators for revenues/expenditures/lending/financing are presented in comparison with the corresponding period of the year preceding the reporting year.

IBP Comment

IBP thanks the government for the additional clarification on where to find the relevant information in the tabular version.

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

GUIDELINES:
Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

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

Source:
1. https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9b/d86/67ac9bd86dfa5195820112.xlsx

Comment:
Annex "Section I. Revenues" of in-year reports present actual revenue by category (such as tax and non-tax), that refers to "A" answer

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: 1. https://mof.gov.ua/uk/budget_of_2025-770 In 2022 (the actual year during which data for the OBS 2023 analysis were collected), the Treasury did not post reporting on its website due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), the Treasury posts on its website the reporting for each reporting month in approved forms. However, in view of cybersecurity risks, changes occurred in the path of posting on the Treasury's website. Links to reporting for monthly reporting periods are provided in the Expert's comment to question IYR-2. The Ministry of Finance on its website monthly posts information on budget execution in textual and tabular form, based on the Treasury's reporting [1].

IBP Comment
IBP thanks the government for the additional clarification regarding the publication and source of the In-Year Reports.

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

GUIDELINES:
Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:
a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:
1. https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9b/d86/67ac9bd86dfa5195820112.xlsx

Comment:
Annex "Section I. Revenues" of in-year reports present individual sources of actual revenue accounting for all revenue [1, 2], that refers to "A".

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: 1. https://mof.gov.ua/uk/budget_of_2025-770 In 2022 (the actual year during which data for the OBS 2023 analysis were collected), the Treasury did not post reporting on its website due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), the Treasury posts on its website the

reporting for each reporting month in approved forms. However, in view of cybersecurity risks, changes occurred in the path of posting on the Treasury's website. Links to reporting for monthly reporting periods are provided in the Expert's comment to question IYR-2. The Ministry of Finance on its website monthly posts information on budget execution in textual and tabular form, based on the Treasury's reporting [1].

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

GUIDELINES:
Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:
a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:
1. https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9b/d86/67ac9bd86dfa5195820112.xlsx

Comment:
Comparisons are made for revenues presented in the IYRs, for details see columns J, K, L [1, 2]. "A" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: 1. https://mof.gov.ua/uk/budget_of_2025-770 In 2022 (the actual year during which data for the OBS 2023 analysis were collected), the Treasury did not post reporting on its website due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected), the Treasury posts on its website the reporting for each reporting month in approved forms. However, in view of cybersecurity risks, changes occurred in the path of posting on the Treasury's website. Links to reporting for monthly reporting periods are provided in the Expert's comment to question IYR-2. The Ministry of Finance on its website monthly posts information on budget execution in textual and tabular form, based on the Treasury's reporting [1]. In the tabular version, the main indicators for revenues/expenditures/lending/financing are presented in comparison with the corresponding period of the year preceding the reporting year.

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

GUIDELINES:
Question 74 asks about three key estimates related to borrowing and debt:

· *the amount of net new borrowing so far during the year;*

· *the central government's total debt burden at that point in the year; and*

· *the interest payments to-date on the outstanding debt.*

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

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

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

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

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

Source:
1. https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9d/68d/67ac9d68d2f51278070620.xlsx

Comment:
The amount of net new borrowing so far during the year [2, lines 9 & 11], the interest payments to date on the outstanding debt [2, lines 13], and the central government's total debt burden at that point in the year do not seem to be presented in IYRs. "B" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, all three estimates related to government borrowing and debt are presented.
Comments: 1.https://www.treasury.gov.ua/storage/app/uploads/public/67a/e14/1fd/67ae141fd56a9353006945.xlsx 2.https://www.treasury.gov.ua/storage/app/uploads/public/67a/e14/9d1/67ae149d1002a753783875.xlsx 3.https://mof.gov.ua/uk/derzhavnij-borg-ta-garantovanij-derzhavju-borg The indicators "amount of new borrowings" and "interest payments on outstanding debt" are included in the Treasury's monthly report "Information on operations carried out for state debt management" at the link provided in the Expert's comment. The indicator "overall debt burden" is included in the Treasury's quarterly report "Report on the state and state-guaranteed debt" [1]. Likewise, "Information on operations carried out for state debt management" [2] is posted on a quarterly basis. At the same time, on the MoF website, information on the overall debt burden is disclosed on a monthly basis in tabular and textual form [3]. Since the disclosure of all three indicators related to government borrowing and debt is ensured, we consider score A more correct.

IBP Comment
IBP thanks the government reviewer for the additional references. Upon further review, IBP notes that information on total debt outstanding is presented on a monthly basis on the Ministry of Finance website, while data on net borrowing and interest payments are available in the Treasury's reports. Taken together, these sources provide all three required elements related to government borrowing and debt. As these constitute supporting documentation to the In-Year Reports, the response has been revised from a "b" to an "a."

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:
Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*

- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

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

Source:
1. https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-lystopad-2024-roku?page=2
2. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9d/68d/67ac9d68d2f51278070620.xlsx
3. https://www.treasury.gov.ua/storage/app/uploads/public/67a/c9d/0ba/67ac9d0ba5c40454376928.xlsx

Comment:
Annex "Information on completed public debt management operations" [2] presents information on whether the debt is domestic or external. The maturity profiles of the debt are partially presented in Annex "Financing according to the classification of budget financing by type of debt obligation" [3]. Interest rates on the debt instruments are not disclosed. In my opinion "C" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the core information is presented for the composition of the total actual debt outstanding.
Comments: 1.https://mof.gov.ua/uk/derzhavnij-borg-ta-garantovanij-derzhavju-borg 2. https://mof.gov.ua/uk/ovdp-shho-perebuvajut-v-obigu 3. https://mof.gov.ua/uk/ogoloshennja-ta-rezultati-aukcioniv 4. https://mof.gov.ua/uk/ozdp-shho-perebuvajut-v-obigu 5. https://mof.gov.ua/uk/informacija-dlja-investoriv The Ministry of Finance acts as the holder of a part of the component indicators included in government borrowing and debt in question 75. Therefore, in addition to the links provided by the Expert to the Treasury Service reports, the component indicators of government borrowing and debt are posted on the website of the Ministry of Finance. Thus, weekly the results of OVDP placements [3] (including interest rates and maturities) are published; monthly – information on OVDP outstanding [2] (including interest rates and maturities); information on OZDP outstanding [4]; monthly – statistics of government debt and state-guaranteed debt (broken down into domestic and external debt) [1]; periodically – information for investors [5], where sets of component indicators of government borrowing and debt are presented. We consider that score B should be applied.

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:

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:

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 classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Select all that apply:

Answer:
None of the above

Source:
N\A

Comment:
MYR is not produced in Ukraine.

Peer Reviewer
Opinion:

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 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 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:

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:

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:

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:

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:

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:
a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion (p. 3 [2]). "A" applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment.

IBP Comment
IBP acknowledges the challenging circumstances that affected the publication of budget reports in previous years and appreciates the efforts made to restore public access to Year-End Reports. This progress is a positive step toward strengthening budget transparency.

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:
Economic classification
Functional classification

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
Explanatory note to the YER is published on the Parliament website [1, 2]. It includes generalized tables presenting expenditure estimates by functional (p. 29-30) and economic (p. 35-36), classifications.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information

on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment.

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 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 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://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
No, the YER does not present expenditure estimates by program.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:
a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented on p. 3 [2], along with a narrative discussion on revenues - p. 6-16 [2]. Thus, "A" applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment.

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

GUIDELINES:
Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:
a. Yes, the Year-End Report presents revenue estimates by category.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
YER presents revenue estimates by category - p. 6-7 [2]. "A", applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment.

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:
b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
YER presents individual sources of revenue accounting for most of revenues in a graphic form on p. 7-8 [2]. However, small revenue streams accounting for 4,5% were aggregated into "other revenue streams" group. Thus, B answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment.

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

GUIDELINES:
Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343
3. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410380

Comment:
The generalized numbers on differences between the original estimates and actual outcomes for
the amount of net new borrowing required during the budget year are presented for general fund of the state budget - on p.19 [2], for special fund of the state budget - on p. 22 [2]. Differences on interest payments are presented on p. 23 [2] (but no information on interest rates). Differences between the estimated and actual total debt burden at the end of the budget year can be found on p.9 [3], alongside with narrative discussion on respective pages of [2, 3]. However, the maturity profile of the debt by the end of the year is missing. Thus, "C" answer seems to be most appropriate.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert’s comment.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:
The amount of net new borrowing required during the budget year
The central government’s total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343
3. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410380

Comment:
The generalized numbers on differences between the original estimates and actual outcomes for
the amount of net new borrowing required during the budget year are presented for general fund of the state budget - on p.19 [2], for special fund of the state budget - on p. 22 [2]. Differences on interest payments are presented on p. 23 [2] (but no information on interest rates). Differences between the estimated and actual total debt burden at the end of the budget year can be found on p.9 [3], alongside with narrative discussion on respective pages of [2, 3]. However, the maturity profile of the debt by the end of the year is missing.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "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:
b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343
3. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410380

Comment:
Estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented (Nominal and Real GDP - p.4; inflation - p.5;
USD\UAH exchange rate - p.5; Figures on export import - p.6 [2]), Explanatory note provides information on interest rates (see paragraph 2 on p.19 and paragraph 1 on p.20 [1]), but a narrative discussion is almost absent. The ongoing russian invasion is a main contributor to the differences between the original macroeconomic forecasts. "B" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
Comments: 1. https://mof.gov.ua/uk/budget_2023-582 In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment. At the same time, the Information on the execution of the state budget for 2023, published on the MoF website [1], contains a narrative discussion (pp. 4–7) regarding the macroeconomic conditions of budget execution. We consider score A more appropriate.

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:
Nominal GDP level
Inflation rate
Real GDP growth
Information beyond the core elements

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343
3. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410380

Comment:
Estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented (Nominal and Real GDP - p.4; inflation - p.5;
USD\UAH exchange rate - p.5; Figures on export import - p.6 [2]).

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:
Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
Comments: 1.https://mof.gov.ua/storage/files/2_%D0%BC%D0%B5%D1%82%D0%B0.rtf 2. https://mfa.gov.ua/storage/app/sites/1/budget/zvit-za-

2023-rik.pdf 3.https://mtu.gov.ua/files/%D0%9A%D0%92%D0%9A%20312%D0%86%D0%BD%D1%84.rtf 4.https://mepr.gov.ua/wp-content/uploads/2024/03/Informatsiya-pro-dosyagnennya-zaplanovanoyi-mety-zavdan-ta-rezultatyvnyh-pokaznykiv-byudzhetnyh-program-a-takozh-tsilej-derzhavnoyi-polityky-za-rezultatamy-2023-roku.pdf 5. https://www.kmu.gov.ua/storage/app/sites/1/24-buh/2023/%D0%B4%D0%BE%D1%81%D1%8F%D0%B3%D0%BD%D0%B5%D0%BD%D0%BD%D1%8F%20%D0%BC%D0%B5%D1%82%D0%B8/%D0%86%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D1%96%D1%8F%20%D0%BF%D1%80%D0%BE%20%D0%B4%D0%BE%D1%81%D1%8F%D0%B3%D0%BD%D0%B5%D0%BD%D0%BD%D1%8F%20%D0%BC%D0%B5%D1%82%D0%B8%202023.pdf Nonfinancial data on inputs (including original estimates and actual outcome) are presented as a separate group of indicators in the Annex “Information Purpose, objectives, indicators” for each key spending unit of the state budget. For some reason, annexes were published only on the website of each key spending unit of the state budget and were excluded from the website of the Parliament (by the link in the Expert’s comment), but public access to the information is ensured. As an example, links to the Annex “Information Purpose, objectives, indicators” of the MoF [1], the MFA [2], the Ministry of Infrastructure [3], the Ministry of Environmental Protection [4], the Secretariat of the Cabinet of Ministers. We consider that score A should be applied.

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://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
Comments: 1.https://mof.gov.ua/storage/files/2_%D0%BC%D0%B5%D1%82%D0%B0.rtf 2.https://mfa.gov.ua/storage/app/sites/1/budget/zvit-za-2023-rik.pdf 3.https://mtu.gov.ua/files/%D0%9A%D0%92%D0%9A%20312%D0%86%D0%BD%D1%84.rtf 4.https://mepr.gov.ua/wp-content/uploads/2024/03/Informatsiya-pro-dosyagnennya-zaplanovanoyi-mety-zavdan-ta-rezultatyvnyh-pokaznykiv-byudzhetnyh-program-a-takozh-tsilej-derzhavnoyi-polityky-za-rezultatamy-2023-roku.pdf 5.https://www.kmu.gov.ua/storage/app/sites/1/24-buh/2023/%D0%B4%D0%BE%D1%81%D1%8F%D0%B3%D0%BD%D0%B5%D0%BD%D0%BD%D1%8F%20%D0%BC%D0%B5%D1%82%D0%B8/%D0%86%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D1%96%D1%8F%20%D0%BF%D1%80%D0%BE%20%D0%B4%D0%BE%D1%81%D1%8F%D0%B3%D0%BD%D0%B5%D0%BD%D0%BD%D1%8F%20%D0%BC%D0%B5%D1%82%D0%B8%202023.pdf Nonfinancial data on inputs and results (including original estimates and actual outcome) are presented as a separate group of indicators in the Annex “Information Purpose, objectives, indicators” for each key spending unit of the state budget. For some reason, annexes were published only on the website of each key spending unit of the state budget and were excluded from the website of the Parliament (by the link in the Expert’s comment), but public access to the information is ensured. As an example, links to the Annex “Information Purpose, objectives, indicators” of the MoF [1], the MFA [2], the Ministry of Infrastructure [3], the Ministry of Environmental Protection [4], the Secretariat of the Cabinet of Ministers. We consider that score A should be applied.

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:
b. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

Source:
1. https://itd.rada.gov.ua/billInfo/Bills/Card/44453
2. https://itd.rada.gov.ua/billInfo/Bills/pubFile/2410343

Comment:
Due to ongoing russian invasion, social standards have not been updated since previous budget year. So de facto there were no differences between the enacted and actual levels, and not much space for narrative discussion. This is reflected in both EB and YER. Confirmation on figures of minimum wage, subsistence minimum, civil servant minimal salary rates can be found on p. 35 [2].

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: In 2022 (the actual year during which data for the OBS 2023 analysis were collected) the Annual Report on the execution of the state budget was not publicly disclosed due to the declaration of martial law and the introduction of legislative restrictions on the publication of budget data sets. In 2024 (the actual year during which data for the OBS 2025 analysis are collected) a gradual restoration of public access to information on the execution of the state budget for 2023 has been ensured, while the data are provided in a simplified format and in a shortened form than usual. We confirm the presence of the indicators cited in the Expert's comment.

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. As with question 33, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

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://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document " Financial Statements of the Government of New Zealand for the Year Ended 30 June 2022" (https://www.treasury.govt.nz/publications/year-end/financial-statements-2022)

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://itd.rada.gov.ua/billInfo/Bills/Card/44453

Comment:
No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (https://www.issai.org/pronouncements/financial-audit-principles/) for more details.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (https://www.issai.org/pronouncements/issai-300-performance-audit-principles/) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:
a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:
1. http://www.rp.gov.ua/Planunsched/Planunsched20-24/?id=1752

Comment:
SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public [1]. A answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:
c. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

Source:
1. http://www.rp.gov.ua/upload-files/Activity/Reports/2023/ZVIT_RP_2023.pdf
2. https://zakon.rada.gov.ua/laws/show/2710-20#Text

3. https://zakon.rada.gov.ua/laws/show/631-2023-%D0%BF#Text

Comment:
On p. 8 of the Chambers of Audit Annual Report 2023 [1] it is mentioned that SAI covered with audits expenditures worth - 771 Billion UAH. According to the EB 2023 [2] expenditures were set on a level of 3392 Billion UAH and expenditures of the Pension Fund 2023 were around 770 billion UAH [3]. Taking into account 2 biggest expenditure sources within the mandate of the SAI, they managed to cover around 18% of joint expenditures, which is less than two-thirds. Thus, "C" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:
d. No extra-budgetary funds have been audited.

Source:
1. http://www.rp.gov.ua/upload-files/Activity/Reports/2023/ZVIT_RP_2023.pdf

Comment:
Annual Report 2023 of the Chambers of Accounts of Ukraine [1] does not contain any mentions of the audits of the extra-budgetary funds.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. All extra-budgetary funds within the SAI's mandate have been audited.
Comments: The authority to carry out measures of state external financial control (audit) regarding the receipt and use of funds of the compulsory state social and pension insurance funds appeared for the Accounting Chamber on 19.12.2024, when Law No. 4042-IX of 30.10.2024 entered into force. Prior to that, the Accounting Chamber had the authority to carry out measures of state external financial control (audit): – regarding the use of state budget funds provided to the compulsory state social and pension insurance funds; upon request of the compulsory state social and pension insurance funds regarding the activities of the subjects of appeal. We consider score A advisable.

IBP Comment
IBP thanks the government for the clarification regarding the Accounting Chamber's mandate. However, this question assesses whether audits of extra-budgetary funds have been conducted in practice. The information provided refers to the legal authority to carry out such audits, rather than

evidence that these audits have taken place. As no evidence is presented for this round demonstrating that extra-budgetary funds were audited during the period under review, the answer remains "d."

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:
a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:
1. http://www.rp.gov.ua/upload-files/Activity/Reports/2023/ZVIT_RP_2023.pdf

Comment:
First section of the Chambers of Account Annual Report 2023 (p. 7-13) [1] contains an executive summary.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:
d. No, the executive does not report on steps it has taken to address audit findings.

Source:
1. http://www.rp.gov.ua/FinControl/FinReactions/?pid=113

Comment:
Executive agencies usually do not report on steps taken to address audit findings. However the Chambers of Accounts proactively collects information on the actions taken by the auditees and publishes such reports on a regular basis [1]. Seems that D answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:
a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:
1. http://www.rp.gov.ua/FinControl/FinReactions/?pid=113

Comment:
Chambers of Accounts collects information on the actions taken by the auditees and publishes such reports on a regular basis [1]. A answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (https://www.cbo.gov/), the Parliamentary Budget Office in South Africa (https://www.parliament.gov.za/parliamentary-budget-office), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, http://www.cefp.gob.mx/); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (https://obr.uk/) and the High Council for Public Finances in France*

(Haut Conseil des finances publiques, https://www.hcfp.fr/).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), https://doi.org/10.1787/budget-15-5jm2795tv625.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a,""b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:
d. No, there is no IFI.

Source:
N\A

Comment:
There is no institution that fully comply with the Principles for Independent Fiscal Institutions (OECD). 'D' answer.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The creation of an independent fiscal institution is envisaged in the section "Public finance management" of the Roadmap on public administration reform (Order of the Cabinet of Ministers of Ukraine No. 475-r of 11.05.2025 "Certain issues of ensuring the negotiation process on Ukraine's accession to the European Union within cluster 1 'Foundations of the process of accession to the EU'"). The deadline for the measure is Q4 2027. Currently, the MoF is studying international experience on this issue. In particular, within the framework of the bilateral cooperation program of the Ministry of Finance of Ukraine with the Kingdom of the Netherlands, the issue of determining the optimal model of an independent fiscal institution and ways of its creation is being worked out. The issue of preparing proposals regarding the potential model of an independent fiscal institution of Ukraine is also included among the priorities of the next stage of the Public Finance Management Support Program for Ukraine (EU4PFM II). For reference. Within the framework of the implementation of lending programs with the International Monetary Fund, an external and independent review of macroeconomic and budget forecasts is in fact carried out by the Fund.

IBP Comment
IBP thanks the government for the additional information and notes the ongoing efforts and plans to establish an Independent Fiscal Institution in Ukraine. These are positive developments.

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 comply with the Principles for Independent Fiscal Institutions (OECD). That leads to 'd' answer.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The creation of an independent fiscal institution is envisaged in the section "Public finance management" of the Roadmap on public administration reform (Order of the Cabinet of Ministers of Ukraine No. 475-r of 11.05.2025 "Certain issues of ensuring the negotiation process on Ukraine's accession to the European Union within cluster 1 'Foundations of the process of accession to the EU'"). The deadline for the measure is Q4 2027. Currently, the MoF is studying international experience on this issue. In particular, within the framework of the bilateral cooperation program of the Ministry of Finance of Ukraine with the Kingdom of the Netherlands, the issue of determining the optimal model of an independent fiscal institution and ways of its creation is being worked out. The issue of preparing proposals regarding the potential model of an independent fiscal institution of Ukraine is also included among the priorities of the next stage of the Public Finance Management Support Program for Ukraine (EU4PFM II). For reference. Within the framework of the implementation of lending programs with the International Monetary Fund, an external and independent review of macroeconomic and budget forecasts is in fact carried out by the Fund.

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 comply with the Principles for Independent Fiscal Institutions (OECD). "D" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The creation of an independent fiscal institution is envisaged in the section “Public finance management” of the Roadmap on public administration reform (Order of the Cabinet of Ministers of Ukraine No. 475-r of 11.05.2025 “Certain issues of ensuring the negotiation process on Ukraine’s accession to the European Union within cluster 1 ‘Foundations of the process of accession to the EU’”). The deadline for the measure is Q4 2027. Currently, the MoF is studying international experience on this issue. In particular, within the framework of the bilateral cooperation program of the Ministry of Finance of Ukraine with the Kingdom of the Netherlands, the issue of determining the optimal model of an independent fiscal institution and ways of its creation is being worked out. The issue of preparing proposals regarding the potential model of an independent fiscal institution of Ukraine is also included among the priorities of the next stage of the Public Finance Management Support Program for Ukraine (EU4PFM II). For reference. Within the framework of the implementation of lending programs with the International Monetary Fund, an external and independent review of macroeconomic and budget forecasts is in fact carried out by the Fund.

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 comply with the Principles for Independent Fiscal Institutions (OECD). "D" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The creation of an independent fiscal institution is envisaged in the section “Public finance management” of the Roadmap on public administration reform (Order of the Cabinet of Ministers of Ukraine No. 475-r of 11.05.2025 “Certain issues of ensuring the negotiation process on Ukraine’s accession to the European Union within cluster 1 ‘Foundations of the process of accession to the EU’”). The deadline for the measure is Q4 2027. Currently, the MoF is studying international experience on this issue. In particular, within the framework of the bilateral cooperation program of the Ministry of Finance of Ukraine with the Kingdom of the Netherlands, the issue of determining the optimal model of an independent fiscal institution and ways of its creation is being worked out. The issue of preparing proposals regarding the potential model of an independent fiscal institution of Ukraine is also included among the priorities of the next stage of the Public Finance Management Support Program for Ukraine (EU4PFM II). For reference. Within the framework of the implementation of lending programs with the International Monetary Fund, an external and independent review of macroeconomic and budget forecasts is in fact carried out by the Fund.

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:
b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:
1. https://zakon.rada.gov.ua/laws/show/2456-17#Text
2. https://zakon.rada.gov.ua/laws/show/1861-17#n22
3. https://budget.rada.gov.ua/print/78665.html
4. https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/79728.html
5. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79727.html

Comment:
Paragraph 8 of the Article 33 of the Budget code [1] and Article 152 of the "Rules of Procedure of the Parliament of Ukraine" [2] provide information on the procedural process of the PBS review by the Parliament and respective committees and deliberately mentions that PBS is being taken into account during the EBP discussion. Additionally Paragraph 3 of the Article 153 [2] says that: "EBP must be developed in compliance with the requirements of the Budget Code of Ukraine and must be based on the PBS, taking into account the recommendations of the Parliament on budget policy (if such recommendations are approved in accordance with part six of Article 152 of these Regulations [2])". Such recommendations are being prepared in practice by the budget committee [3]. The debate is reflected in minutes from the budget committee meetings [4]. Recommendations to the Cabinet of Ministers were approved by the decision of the Committee [5] for details see section titled "Approved". Budget committee has the right to escalate the discussion to the full parliament discussions, but it is not obligatory. "B" seems to me as most suitable option.

Peer Reviewer
Opinion:

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/44888

Comment:
The legislature received the Executive's Budget Proposal 2025 on 14.09.24 [1]. This corresponds to the "A" answer.

Peer Reviewer
Opinion:

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/44888

Comment:
According to the Parliament's website, the legislature approved the EBP on 19.11.24. The President of Ukraine signed the Law "on State Budget" on 26.11.24 [1]. This corresponds to “A” answer.

Peer Reviewer
Opinion:

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:

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/44888

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:

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/44888
2. https://budget.rada.gov.ua/meeting/faxiv/show/4123.html
3. https://budget.rada.gov.ua/meeting/faxiv/show/4127.html
4. https://budget.rada.gov.ua/meeting/awt/show/4126.html
5. https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/79156.html
6. https://budget.rada.gov.ua/meeting/stenogr/55

Comment:
According to the website of the Parliament, the budget committee received EBP on 14.09.24 [1] see tab "Passage\Проходження". I managed to identify 2 discussions in the budget committee regarding the EBP. Initial EBP presentation was held on 19.09.24 [2], and Presentation of the EBP to the second hearing - on 24.10.24 [3]. The Parliament adopted EB on 19.11.24. 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 [4, 5, 6]. Considering this, I suggest an "A".

Peer Reviewer
Opinion:

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/44888
2. https://zakon.rada.gov.ua/laws/show/116/95-%D0%B2%D1%80

3. https://komzdrav.rada.gov.ua/uploads/documents/33742.pdf
4. https://kno.rada.gov.ua/documents/zasid/76698.html

Comment:
Parliament committees received the EBP on 14.09.24 [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, the Healthcare committee published their recommendations on 30.09.24 [3], the Committee on Education, Science and Innovation on 30.09.24 [4]. "B" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:
Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:
c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:
1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79394.html
2. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79727.html
3. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/78766.html
4. https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/79395.html
5. https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/79728.html
6. https://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/78777.html
7. https://budget.rada.gov.ua/meeting/faxiv/54

Comment:
The Committee examined in-year implementation of the budget [1, 2, 3], and reviewed reports of the State Treasury Service. But findings and recommendations are neither presented in meeting transcripts [4, 5, 6] nor in Committee decisions [7]. "C" seems to be the most appropriate option.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:
Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:
a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:
1. https://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374
2. https://zakon.rada.gov.ua/laws/show/18-2011-%D0%BF#n8
3. https://zakon.rada.gov.ua/laws/show/64/2022#Text
4. https://zakon.rada.gov.ua/laws/show/740/2024#n2
5. https://zakon.rada.gov.ua/laws/show/4059-IX#Text

Comment:
Paragraph 6 of Article 23 of the Budget Code [1] defines that transfers of budget assignments are to be carried out based on the decision of the Cabinet of Ministers, approved by the Parliament's Budget Committee. Paragraph 8 of Decree №18 of the Cabinet of Ministers [2] defines that: transfers of budget allocations to the main spending unit can be done only via amendments to the Law on the State Budget of Ukraine. So the executive is required by Law or regulation to obtain approval from the legislature before shifting funds between administrative units. Due to the ongoing full-scale russian invasion of Ukraine, the President of Ukraine declared martial Law on 24.02.22 [3, 4]. As a result, sections 10 & 11 of Article 23 of the budget code have been suspended [5, see paragraph 22], 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. To maintain consistency with the previous year's evaluation, the "A" answer applies.

Peer Reviewer
Opinion:

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:
Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:
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 2024" https://zakon.rada.gov.ua/laws/show/3978-20#n2
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: "The Cabinet of Ministers ensures the execution of the State Budget of Ukraine approved by the Parliament of Ukraine. Articles 53-54 of the Budget Code [2] include regulations on the Cabinet of Ministers' actions (if budget revenues are more than 15% higher or lower than estimates). In this case, the Cabinet of Ministers should prepare amendments to the Law "On the State Budget". If budget revenues are lower than estimates by 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 martial Law. It means that, according to the legislation, the executive can generally 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 think that "B" answer applies.

Peer Reviewer
Opinion:

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
7. https://forbes.ua/money/derzhbyudzhetu-ne-vistachae-do-20-mlrd-u-2024-rotsi-navit-za-otrimannya-povnogo-mizhnarodnogo-finansuvannya-pyat-mozhlivikh-optsiy-de-ukraini-vzyati-groshi-vid-finanalitikiv-oleksandra-parashchiya-ta--11012024-18460

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 than 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 by less than 15%, the Executive has the right to act independently. Due to the ongoing 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]. As mentioned in the article [7], due to the need to finance defense, social spending has been limited to minimal levels, due to the ongoing russian invasion. To maintain consistency with the previous year, "B" answer applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:
Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in *session.)*

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a,""b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:
a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:
1. https://budget.rada.gov.ua/print/78530.html
2. https://rp.gov.ua/PressCenter/News/?id=1909
3. https://rp.gov.ua/FinControl/FinReports/?id=1800

Comment:
AR was published on 09.05.24 by the SAI [2, 3]. The budget committee examined SAI AR on the annual budget within three months of its availability on 20.06.24. "A" applies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:
Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:
a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:
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:

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:

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. https://zakon.rada.gov.ua/laws/show/576-19/print1452669196879670#Text
2. https://itd.rada.gov.ua/billInfo/Bills/Card/42796
3. https://itd.rada.gov.ua/billInfo/Bills/pubFile/1986587
4. https://zakon.rada.gov.ua/laws/show/3460-20#Text
5. https://www.treasury.gov.ua/file-storage/misiachnyi-zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za-sichen-hruden-2024-roku

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 2024. The budget request for the Chamber of Accounts (see budget line 6510000) has been - 511 M UAH [2, 3], and it was approved [4]. The YER says that 510.4 M were funded [5]. In my opinion, it is still an "A".

Peer Reviewer
Opinion:

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:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. The SAI has full discretion to decide which audits it wishes to undertake.
Comments: 1. https://zakon.rada.gov.ua/laws/show/576-19#Text The limitations on the powers of the Accounting Chamber to carry out measures of state external financial control (audit), previously specified in point 7 of part one of Article 7 of the Law of Ukraine On the Accounting Chamber [1], were in place until 19.12.2024, when Law No. 4042-IX of 30.10.2024 entered into force, by which point 7 of part one of Article 7 was excluded. We consider score A advisable.

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 2023 https://rp.gov.ua/Activity/Reports/?id=1898
4. SAI YER 2022 https://rp.gov.ua/Activity/Reports/?id=1530

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. 175 [3], p.158 [4],). No signs of the conduction of external audits have been found. This "C" answer applies.

Peer Reviewer
Opinion:

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:
1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79155.html
2. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79804.html
3. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79804.html
4. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79452.html
5. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/78779.html
6. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79082.html

Comment:
The head of the SAI took part in the more than 5 Budget Committees' hearings through 2024. It refers to an "A" answer.

Peer Reviewer
Opinion:

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 exclusively by line ministries should not be considered when answering this question.

If there is clear evidence that subnational engagements influence the national budget, these may be included. For instance, some countries have established local or regional councils that engage citizens in budget discussions, and if there is documented evidence that feedback from these consultations is reflected in the National Budget, they can be considered. For example, in the Dominican Republic, Provincial Development Councils facilitate citizen engagement in budget discussions. The executive's budget documents, such as Annex I, include a chapter on citizen participation that details the efforts made in preparation of the 2023 budget to enhance public participation in fiscal policy (https://www.digepres.gob.do/wp-content/uploads/2023/03/8.-Participaci%C3%B3n-Ciudadana-en-la-Formulaci%C3%B3n-del-PGE-20231.pdf).

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, published policy consultation exercises, and online consultation 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/26632-vidbulasia-onlain-zustrich-z-minfinom-z-obhovorennia-profspilkovykh-propozytsii-do-proektu-derzhavnoho-biudzhetu-ukrainy-na-2025-rik.html
4. https://auc.org.ua/novyna/derzhbyudzhet-2025-shvaleno-parlamentom
5. https://www.mof.gov.ua/uk/public_council_2021-535

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] (this mechanism is being evaluated). 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:

Government Reviewer

Opinion: Agree

Comments: 1. https://mof.gov.ua/uk/public_council_2021-535 We agree with the Expert's assessment. We would like to clarificate for the civic council under the Mof. The civic council is actively working and the results of its meetings are posted on the MoF website (1).

IBP Comment

IBP thanks the government for the clarification regarding the civic council under the Ministry of Finance. We acknowledge that the council is active and that information on its meetings is published on the MoF website https://mof.gov.ua/uk/public_council_2021-535. This is noted and reflected in the assessment.

125b. Based on the response to question 125, select the option that best describes the public engagement mechanism used by the executive to involve citizens during the budget formulation stage.

GUIDELINES:

- *Pre-Budget Consultations*
  - *Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.*
  - *Helps identify public priorities and address concerns before decisions are made.*
- *Participatory Budgeting*
  - *A direct mechanism where citizens help decide how a portion of public funds is allocated.*
  - *Typically implemented at the local level but sometimes linked to national budget planning.*
- *Regional or Development Councils*
  - *Local or regional advisory councils provide structured citizen engagement and ensure national budget decisions reflect local needs and vice versa. They are often made up of both government and civil society representation.*
  - *Feedback from these councils is usually integrated into the final budget*
- *Citizens' Assemblies*
  - *Randomly selected representative groups of citizens discuss and provide recommendations on budget priorities.*
  - *Assemblies deliberate on key fiscal policies, ensuring diverse perspectives are considered in decision-making.*
  - *Their recommendations may directly influence government budget proposals.*
- *Public Consultations*
  - *Open forums where government officials present the budget and receive feedback from the public.*
  - *Often organized in collaboration with parliaments, civil society, or media outlets.*
- *Online Platforms and Digital Consultations*
  - *Governments use dedicated websites and digital platforms to gather public input.*
  - *Interactive tools, such as surveys, discussion forums, and live Q&A sessions, make engagement more accessible.*

Please use the comments to explain your selection or to explain why you chose an alternative option that better fits the mechanism.

Answer:
Pre-Budget Consultations

Source:
1. https://www.fpsu.org.ua/napryamki-diyalnosti/sotsialnij-dialog-ta-kolektivno-dogovirne-regulyuvannya/26632-vidbulasia-onlain-zustrich-z-minfinom-z-obhovorennia-profspilkovykh-propozytsii-do-proektu-derzhavnoho-biudzhetu-ukrainy-na-2025-rik.html
2. https://auc.org.ua/novyna/derzhbyudzhet-2025-shvaleno-parlamentom

Comment:
Meetings with stakeholders [1, 2] and occasional experts can be described as pre-budget consolations. However in many cities before the full scale russian invasion participatory budgeting was quite wide-spread.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:
N\A

Comment:
Mechanisms identified in the Q 125 do not have concreate steps to include vulnerable or under-represented groups.

Peer Reviewer
Opinion:

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 cover's 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 "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget formulation stage.

Select all that apply:

Answer:
Revenue forecasts, policies, and administration
Social spending policies
Public investment projects

Source:
1. https://www.fpsu.org.ua/napryamki-diyalnosti/sotsialnij-dialog-ta-kolektivno-dogovirne-regulyuvannya/26632-vidbulasia-onlain-zustrich-z-minfinom-z-obhovorennia-profspilkovykh-propozytsii-do-proektu-derzhavnoho-biudzhetu-ukrainy-na-2025-rik.html
2. https://auc.org.ua/novyna/derzhbyudzhet-2025-shvaleno-parlamentom
3. https://www.auc.org.ua/novyna/byudzhetni-konsultaciyi-2025

Comment:
Based on the identified sources of information we can see that consultations covered social spending policies, public investment projects and Revenue forecasts [1, 2, 3].

Peer Reviewer
Opinion:

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*](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:
1. Law on Public Appeals https://zakon.rada.gov.ua/go/393/96-вр
2. Law on Open Spending https://zakon3.rada.gov.ua/laws/show/183-viii
3. Portal on Transactions and Contracts - www.spending.gov.ua
4. Portal on State & local budgets execution - https://openbudget.gov.ua
5. Civic Council under the MoF https://www.mof.gov.ua/uk/public_council_2021-535
6. Consultations with citizens by the MoF https://mof.gov.ua/uk/orientovnij-plan-provedennja-konsultacij-z-gromadskistju
7. Spending review by the MoF https://zakon.rada.gov.ua/laws/show/348-2024-%D1%80#Text
8. https://mms.gov.ua/ministerstvo/obsyagi-byudzhetnih-priznachen-asignuvan-ta-provedenih-vidatkiv-byudzhetu/oglyad-vitrat
9. https://mms.gov.ua/storage/app/sites/16/Bydjetni%20vutratu/Zvitu%202021/Ogljad%20vutrar/ogljad-vutrat-fk.pdf
10. https://mon.gov.ua/ministerstvo-2/diyalnist/byudzhet-ta-zakupivli/byudzhet/2024-rik/zvit-pro-ohliad-vytrat-derzhavnoho-biudzhetu-u-sferi-osvity-i-nauky-za-2024-rik
11. https://me.gov.ua/Documents/List?lang=uk-UA&id=2d354293-d097-49ea-84e0-22fb85855a9e&tag=OgliadiVitratDerzhavnogoBiudzhetu

Comment:
The Law "On Public Appeals" [1] 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 [2, 3, 4]. Secondly, the civic council under the MoF [5] can raise relevant questions. Plan of consolations does not have relevant questions in its' agenda [6]. Also MoF used to invite experts to take part in the spending reviews [7], however the participation can not be considered as open to anyone. Spending review seems to me as the most relevant mechanism for evaluation. Results of the Spending reviews can be seen in published reports by the executive line ministries [e.g. 8, 10, 11]. Participation of Civil society can be traced via the signatures under the reports (e.g. see p 17 [9]). Taking into account the previous year's evaluation, i think that "C" answer is the most appropriate. p.s. Source [3] is being assessed.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the

public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:
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:

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 cover's 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 "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget implementation stage.

Select all that apply:

Answer:
Delivery of public services
Collection of revenue
Implementation of social spending

Source:
1. https://auc.org.ua/novyna/uryad-chastkovo-zminyv-pozyciyu-shchodo-reversu
2. https://dream.gov.ua/special/eDem

3. https://itd.rada.gov.ua/billinfo/Bills/Card/45320
4. https://dream.gov.ua/news/article-78
5. https://zakon.rada.gov.ua/laws/show/348-2024-%D1%80#Text
6. https://spending.gov.ua

Comment:
Implementation of public investment projects [2, 3, 4] in Dream system has been piloted in 2024. Full implementation should happen sometime in 2025, which is beyond the cut-off date. But, since in Question 128 the Portal on Transactions and Contracts - www.spending.gov.ua has been chosen for evaluation [6], we can say that engagement with citizens during the budget implementation via [6] covers: Implementation of social spending and collection of revenue (additionally supported by discussions with stakeholders [1]), and implementing of social spending and delivery of public services, (additionally supported by the instrument of spending reviews [5].)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:
This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are 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/draft_regulatory_acts_for_discussion_in_2025-819
3. https://mof.gov.ua/uk/orientovnij-plan-provedennja-konsultacij-z-gromadskistju
4. https://www.mof.gov.ua/uk/public_council_2021-535

Comment:
The MoF provides information on the Budget process and timeline [1]. 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" But due to ongoing russian invasion the engagement with public has been minimized. YER, IYR & AR are being published. I think that C answer is most applicable.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*

- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*

- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

N\A

Comment:
The requirements for a "c" response or above are not met.

Peer Reviewer
Opinion:

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 take 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:

Government Reviewer
Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:
This question reflects the GIFT principles on "Sustainability,""Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:
1. https://openbudget.gov.ua/budget-literacy/budget-process
2. http://zakon4.rada.gov.ua/laws/show/2456-17/print1477907228832813

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 [1] & Budget Code [2].

Peer Reviewer
Opinion:

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/hromadska-rada
2. https://www.msp.gov.ua/about/konsultatyvno-doradchi-orhany/konsultatsiyi-z-hromadskistyu/zvity?q=%25D0%25B1%25D1%258E%25D0%25B4%25D0%25B6%25D0%25B5%25D1%2582&page=1
3. https://www.msp.gov.ua/legislation/regulatory-framework/regulatory-framework-56

Comment:
Almost all central executive bodies use open participation mechanisms like public council [1], public consultations [2] & [3 see lines 14, 22, 25] through which members of the public and government officials exchange views on the budget & other topics as well. In my opinion it refers to "A" answer.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:
This question reflects the GIFT principle on "Sustainability,""Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere).*

*** Answer "c" still applies if the legislature holds hearings on the budget that are open for citizens to attend in person, but at which no public input is received (public online hearings without active citizen participation do not count for the purposes of a "c" response). However, in this case questions Q137-138 should then be marked as "d." unless select individuals or groups were invited to provide input.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the general public are received through other means.

Source:
1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79155.html
2. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79804.html
3. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79803.html
4. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79084.html

Comment:
Public hearings are held in the Parliament Committees, and members of the public/CSOs can testify in case they are invited, but most often they are not. Surprisingly, [1, 2, 3, 4] in 2024 representatives of CSOs were invited quite often, they didn't testify, but provided their input via other means. I think that "B" answer applies.

Peer Reviewer
Opinion:

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, only these key topics are considered. Check the box(es) to identify which key topics the legislature engages with citizens on:

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 "None of the above" applies if in q136 the requirements for a "c" response or above are not met ***or*** *if the legislature holds public hearing, but does not use public participation mechanisms during its deliberations on the annual budget (e.g. inviting citizens/CSOs to testify).*

Select all that apply:

Answer:
Revenue forecasts, policies, and administration
Social spending policies
Public investment projects

Source:
1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79155.html
2. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79804.html
3. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79803.html
4. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79084.html
5. https://www.rise.org.ua/

Comment:
According to the protocols [1, 2] Rise coalition representatives took part in the budget committee's hearings. Coalition is focused on public investment management and reconstruction [5]. Also the "Association of Cities" contributed to hearings [3, 4] requesting amendments into the legislation related to redistribution of funds which cover both revenues and spending.

Peer Reviewer
Opinion:

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 (be 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:
c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:
1. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79084.html
2. https://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/79803.html

Comment:
On these occasions [1, 2] proposals submitted by the "Association of Cities" have been supported by the Budget Committee, which is reflected in the resolution of the hearings. But there is lack of information on the list of inputs. I think that "C" answer applies.

Peer Reviewer
Opinion:

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://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/78779.html
2. https://rp.gov.ua/FinControl/FinReports/?id=1800

Comment:
It seems that the requirements for a "c" response or above are not met [1, 2].

Peer Reviewer
Opinion:

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/Corruption/corrup_contact/?id=197
4. https://rp.gov.ua/Activity/Reports/?id=1898
5. https://rp.gov.ua/About/ContactRP/

Comment:
There's a general Law "On Public Appeal" [1] that gives the right to the citizens to send appeals to any civil servant. 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 [3], and contact numbers of SAI hotline & regional offices[2, 5]. It is worth to mention that appeals can be anonymous. Also, SAI's YER mentions that there were 16 appeals from citizens in 2024 (see p. 154 [4]). In my opinion it corresponds with "A" answer.

Peer Reviewer
Opinion:

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:
c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:
1. https://rp.gov.ua/Activity/Reports/?id=1898

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 replies according to the law (see p.154 [1]). Also, it has a brief summary saying: "Most often, inquirers and authors of appeals were interested in the forms, methods, plans and organization of the work of the Accounting Chamber, control over its activities, the results of control measures, information on the use of budget funds by the Ministry of Culture of Ukraine and the Ministry of Defense of Ukraine." I think that publication of the summary, deserves a "C".

Peer Reviewer
Opinion:

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:
a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:
1. https://zakon.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80#Text
2. https://rp.gov.ua/upload-files/About/RegulatoryDoc/Por_opg_2025.pdf
3. https://rp.gov.ua/Corruption/corrup_prog/?id=219
4. https://rp.gov.ua/upload-files/Activity/Corruption/Anticor_prog_22-24.pdf

Comment:
Public can contribute to the investigations via in person meetings with any person in the SAI staff, including the Head of the SAI. Such mechanics is allowed under the Article 22 of the Law "On Citizens' Appeal" [1]. Procedure of in person meetings with the SAI staff is adopted by the decision of the Head of the SAI [2]. SAI pro-actively invited civil society to contribute to the Anti-corruption and risk identification in SAI procedures [3, 4 (see p.1)]. I think this is an "A".

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree