

# Open Budget Survey 2021

Questionnaire

Mongolia

May 2022

# Country Questionnaire: Mongolia

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

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

Answer:

FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Fiscal year starts on January 1st

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:

The Pre-budget statement, approved on 28th August, was published on 11th September 2020. The EBP for FY 2021 (starting 1st January) was submitted to parliament on 30th September 2020. So the Pre-Budget Statement was made available less than a month in advance of the EBP.

1

<http://forum.parliament.mn/projects/10874>

On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай

2

<https://www.legalinfo.mn/law/details/15573> -

Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved on August 28, 2020)

МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГ ДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ

3

<http://forum.parliament.mn/projects/10946> -

Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund, amendments to the 2021 Fiscal Framework Statement and the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted Монгол Улсын 2021 оны Төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай, Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай хуулийн төсөл болон хамт өргөн мэдүүлсэн хуулийн төслүүд

4

<https://www.legalinfo.mn/additional/details/3886?lawid=15573> - Law on Amendment to Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved on November 13, 2020) (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬД ӨӨРЧЛӨЛТ ОРУУЛАХ ТУХАЙ)

5

<http://www.parliament.mn/n/8cbon> - State Information Bulletin issue 47(1149) of 2020 (of December 18, 2020) ("Төрийн мэдээлэл" эмхэтгэл).

**Comment:**

In accordance with Budget Law of Mongolia, PBS should be submitted to the parliament by May 1 and approved by the parliament by June 1 the year prior to the fiscal year. The executive submitted the PBS for 2021 on April 29 and the legislature made it publicly available on April 30, 2020 (<http://forum.parliament.mn/projects/10874>). The legislature approved the PBS on August 28, 2020 (<https://www.legalinfo.mn/law/details/15573>). For 2021FY the Parliament did not meet this deadline. Parliamentary election which was held on 24 June 2020 may have contributed to this delay.

In accordance with Budget Law of Mongolia (Article 8.4.5), executive's budget proposal should be submitted to the legislature by October 1. The executive submitted budget proposal for 2021 on September 30, 2020 (<http://forum.parliament.mn/projects/10946>).

However, the 2021 PBS was amended on November 13, 2020, together with the approval of 2021 Budget. Draft for amendment to 2021 PBS was submitted together with EBP on September 30, 2020. The amendment to 2021 PBS was approved on November 13, 2020, together with the approval of 2021 Budget (<https://www.legalinfo.mn/additional/details/3886?lawid=15573>).

The amended PBS and EB were published on December 24, 2020 (<http://www.parliament.mn/n/8cbon>).

As per the methodology, the pre-budget statement should be released a month in advance. This Government Bulletin, although approved a month in advance, was published less than a month in advance of Budget Proposal submitted to parliament. This would qualify for "d".

**Peer Reviewer**

Opinion: Disagree

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

Comments: Per comments by the researcher, the correct answer should be 'd', since the PBS was published less than a month before the EBP was submitted to the legislature.

**Government Reviewer**

Opinion: Disagree

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

Comments: The PBS 2021 was released to the public on the day it was approved (August 28, 2020) via the fiscal transparency website, (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2021>) meeting both requirements. Also as I remember OBS allows either draft or approved versions of the PBS, then the published date would be April 30, 2021 (<http://forum.parliament.mn/projects/10874>), which also meets both requirements.

**IBP Comment**

IBP worked with researcher to revise to answer choice A. As Government Reviewer's suggested link (<http://forum.parliament.mn/projects/10874>) shows that draft of 2021 PBS was published on April 30, 2021, it is considered that draft PBS was made available to the public more than one month before the EBP is introduced in the legislature. IBP recognizes that in previous rounds an approved version of the Pre-Budget Statement was assessed, whilst OBS 2021 is assessing the draft version of the Pre-Budget Statement. IBP methodology does not penalise for assessment of draft Pre-Budget Statement.

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

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

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

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

Answer:  
28/8/2020

Source:  
2021 PBS

1

<https://www.legalinfo.mn/law/details/15573> -

Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved on August 28, 2020)  
МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ

2

<http://www.parliament.mn/files/97617> -The State Information Bulletin issue 34(1136) of 2020 (of September 11, 2020) (“Төрийн мэдээлэл” эмхэтгэл 2020 оны № 34(1136))

3

<http://www.parliament.mn/n/bury> -Date of publication of State Information Bulletin issue 34(1136) of 2020 (of September 11, 2020) (“Төрийн мэдээлэл” эмхэтгэл)

4

<https://www.legalinfo.mn/additional/details/3886?lawid=15573> - Law on Amendment to Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved on November 13, 2020) (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨЛЛИЙН ТУХАЙ ХУУЛЬД ӨӨРЧЛӨЛТ ОРУУЛАХ ТУХАЙ)

5

<http://www.parliament.mn/n/8cbon> - State Information Bulletin issue 47(1149) of 2020 (of December 18, 2020) (“Төрийн мэдээлэл” эмхэтгэл).

Comment:

The legislature approved the PBS on August 28, 2020 (first link above).

The PBS was published in the State Information Bulletin issue 34(1136) of 2020 (of September 11, 2020) and posted on September 14, 2020 (second link above).

The 2021 PBS was amended on November 13, 2020, together with the approval of 2021 Budget. Draft for amendment to 2021 PBS was submitted together with EB on September 30, 2020. The amendment to 2021 PBS was approved on November 13, 2020, together with the approval of 2021 Budget (third link above).

The amended PBS and EB were published on December 24, 2020 (forth link above).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2021>

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

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

Answer:

The 2021 PBS (approved on August 28, 2020) was published in the State Information Bulletin issue 34(1136) (of September 11, 2020) (“Төрийн мэдээлэл” эмхэтгэл) and posted on September 14, 2020 (as seen at <http://www.parliament.mn/n/bury>).

2021 Amended PBS (of November 13, 2020) was published in the State Information Bulletin issue 47(1149) (of December 18, 2020) (“Төрийн мэдээлэл” эмхэтгэл) together with 2021 EB and posted on December 24, 2020 (as seen at <http://www.parliament.mn/n/8cbon>).

Source:

Comment:

The 2021 PBS (approved on August 28, 2020) was published in the State Information Bulletin issue 34(1136) (of September 11, 2020) (“Төрийн мэдээлэл” эмхэтгэл) and posted on September 14, 2020 (as seen at <http://www.parliament.mn/n/bury>). At <http://www.parliament.mn/n/bury>, if you click on “Татаж авах” at the right, you can download the bulletin which includes Pre-budget statement for FY 2021.

2021 Amended PBS (of November 13, 2020) was published in the State Information Bulletin issue 47(1149) (of December 18, 2020) (“Төрийн мэдээлэл” эмхэтгэл) together with 2021 EB and posted on December 24, 2020 (as seen at <http://www.parliament.mn/n/8cbon>).

For last round we first used draft PBS, then we changed to enacted PBS as recommended by Peer Reviewer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Both original and amended PBS were published on fiscal transparency website on the day of approval. Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2021>

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

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

Answer:

<http://www.parliament.mn/n/bupy> ; <http://www.parliament.mn/n/8cbon>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Original PBS: <http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2021&legalId=514> Amended PBS:

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2021&legalId=526>

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

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

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

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Available in HTML and Word formats

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.parliament.mn/n/bury> - The 2021 PBS (approved on August 28, 2020) was published in the State Information Bulletin issue 34(1136) of 2020 (of September 11, 2020) ("Төрийн мэдээлэл" эмхэтгэл)

<http://www.parliament.mn/n/8cbon> - 2021 Amended PBS (of November 13, 2020) was published in the State Information Bulletin issue 47(1149) of 2020 (of December 18, 2020) ("Төрийн мэдээлэл" эмхэтгэл).

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: PBS is produced and was made publicly available in a timely manner. (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2021>)

IBP Comment

The correct response is E - the document is publicly available. At the time the questionnaire went to reviewers, this indicator was accidentally scored A.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved on August 28, 2020) (МОНГОЛ)

УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬ)

Source:

<http://www.parliament.mn/n/bupy> - The 2021 PBS (approved on August 28, 2020) was published in the State Information Bulletin issue 34(1136) of 2020 (of September 11, 2020) ("Төрийн мэдээлэл" эмхэтгэл)

<http://www.parliament.mn/n/8cbon> - 2021 Amended PBS (of November 13, 2020) was published in the State Information Bulletin issue 47(1149) of 2020 (of December 18, 2020) ("Төрийн мэдээлэл" эмхэтгэл).

Comment:

n/a

Peer Reviewer

Opinion: Disagree

Suggested Answer: Law of Mongolia on General Budget Fiscal Framework Statement for 2021 and Fiscal Projections for 2022-2023 (approved on August 28, 2020) (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬ)

Comments: Translation missing 'general budget' which refers to general government budget, which in turn is subdivided into state and local budgets, and health and social insurance funds budgets.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to reviewer for the clarification.

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

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

Answer:

b. No

Source:

Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved on August 28, 2020) (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬ)

<http://www.parliament.mn/n/bupy> - The 2021 PBS (approved on August 28, 2020) was published in the State Information Bulletin issue 34(1136) of 2020 (of September 11, 2020) ("Төрийн мэдээлэл" эмхэтгэл)

<http://www.parliament.mn/n/8cbon> - 2021 Amended PBS (of November 13, 2020) was published in the State Information Bulletin issue 47(1149) of 2020 (of December 18, 2020) ("Төрийн мэдээлэл" эмхэтгэл).

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: There is a separate corner on the Ministry of Finance website devoted to the Citizen's Budget. The corner contains information on PBS, but it is simply the table of key indicators and not processed to qualify to be a Citizen's PBS.

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2021

Source:

<http://forum.parliament.mn/projects/10946> - Budget documents submitted to the legislature

Draft laws on the 2021 Budget of Mongolia,

the 2021 Budget of the Social Insurance Fund,

the 2021 Budget of the Health Insurance Fund,

amendments to the 2021 Fiscal Framework Statement, and

the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted.

Монгол Улсын 2021 оны Төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын

сангийн 2021 оны төсвийн тухай, Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны

төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай хуулийн төсөл болон хамт өргөн мэдүүлсэн хуулийн төслүүд

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

30/9/2020

Source:

<http://forum.parliament.mn/projects/10946> - Budget documents submitted to the legislature

<http://parliament.mn/n/pxpy> - news by Parliament on the submission (Монгол Улсын 2021 оны төсвийн тухай, Нийгмийн даатгалын сан, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай хуулийн төслүүдийг өргөн барилаа), 2020-09-30

<https://mof.gov.mn/article/entry/news-2020-10-01> - news by MOF on the submission

(МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ТУХАЙ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН 2021 ОНЫ ТӨСВИЙН ТУХАЙ, ЭРҮҮЛ МЭНДИЙН ДААТГАЛЫН САНГИЙН 2021 ОНЫ ТӨСВИЙН ТУХАЙ ХУУЛИЙН ТӨСЛҮҮДИЙГ ӨРГӨН БАРИЛАА), 1 October, 2020

<http://www.zaluucom.mn/read/517800a3c> - news on the submission (Монгол Улсын 2021 оны төсвийн тухай хуулийн төслийг өргөн барилаа), 1 October, 2020

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



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

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

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

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

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

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

Answer:

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

Source:

The draft Budget Law for FY 2021 was submitted to parliament on 30th September 2020 - 2 months in advance of the budget year starting on January 1st 2021.

<https://mof.gov.mn/article/entry/2021tusuv> -MOF's website which used to include 2021 EBP available for downloading on 3 October 2020

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> -2021 EBP available for downloading

<http://www.parliament.mn/n/8cbon> -2021 EB published in the State Information Bulletin issue 47(1149) (of December 18, 2020) ("Төрийн мэдээлэл" эмхэтгэл).

<http://forum.parliament.mn/projects/10946> - Budget documents submitted to the legislature

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

Comment:

According to OBS guideline, publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document. Accordingly, EBP is expected to be published by the MOF which issues the document. Therefore, we checked their websites. 2021 EBP submitted on 30 September 2020 was available at MOF's web (<https://mof.gov.mn/article/entry/2021tusuv>) on 3 October 2020 when we checked the website back then. However, it is no longer available for downloading when we checked it in February 2021. 2021 EBP is now found at <https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> (budget information portal run by the MOF as obliged by the Glass Account Law, which requires every budget entity to publish budget information on centralized portal named "Glass Account Portal"). However, the date of publication is 30 October 2020. In accordance with the Budget Law of Mongolia, the budget should be submitted by 1 October and approved by November 15. 2021 EB was enacted on 13 November 2020.

The EBP was published by the Parliament on 30 September 2020 - 2 months in advance of the budget year starting on January 1st 2021.

Peer Reviewer

Opinion: Agree

Comments: Ministry of Finance published the document on 3 October 2020 - <https://mof.gov.mn/article/entry/2021tusuv>. Since the EBP is produced by the ministry, other sources such as the parliament website are not relevant.

Government Reviewer

Opinion: Disagree

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

Comments: In 2020 MOF used a new approach regarding the format of EBP, and used a paid service of an online e-booklet service provider. As the subscription period has expired, files become unavailable after 3 months. But the document was uploaded on the same day (October 3, 2020) on a fiscal transparency website. (Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2021&legalld=296>)

IBP Comment

IBP agrees with government reviewer and worked with researcher to revise answer choice to A (from B).

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

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

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

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

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

Answer:  
30/10/2020

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 03/10/2020

Comments: In an answer to the previous question (EBP-2), researcher points to the availability of EBP on the Ministry of Finance website on 03 October 2020 - <https://mof.gov.mn/article/entry/2021tusuv>. The website explicitly states that the page was published on this date. It is possible that the document was not downloadable at some point later, but the researcher points in the answer to the previous question that on 3rd of October the download was available.

Government Reviewer

Opinion: Disagree

Suggested Answer: 03/10/2020

Comments: Source (<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2021>)

IBP Comment

Many thanks to the reviewers for their comments. There is a typo in the answer, the correct response is 3/10/2020 (October 3rd 2020). This is the date that budget proposal was published on the issuing authority - MoF's website. Note that EBP-2 is scored based on the date of receipt and publication of budget proposal (in its entirety) by parliament.

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:

According to OBS guideline, publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document. Accordingly, EBP is expected to be published by the MOF which issues the document. Therefore, we checked their websites. 2021 EBP submitted on 29 September 2020 was available at MOF's web (<https://mof.gov.mn/article/entry/2021tusuv>) on 3 October 2020 when we checked the website back then. However, it is no longer available for downloading when we checked it in February 2021. 2021 EBP is now found at <https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> (budget information portal run by the MOF as obliged by the Glass Account Law, which requires every budget entity to publish budget information on centralized portal named "Glass Account Portal"). However, the date of publication is 30 October 2020. In accordance with the Budget Law of Mongolia, the budget should be submitted by 1 October and approved by November 15. 2021 EB was enacted on 13 November 2020.

The EBP was published by the Parliament on 30 September 2020.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: EBP was published on fiscal transparency website on 3rd of October, 2020. Publication date is visible here: (<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2021>). First post is related to EBP.

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://mof.gov.mn/article/entry/2021tusuv> (MOF's website which used to include 2021 EBP available for downloading on 3 October 2020 )
- <https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> -2021 ( EBP available for downloading)
- <http://www.parliament.mn/n/8cbon> -2(021 EB published in the State Information Bulletin issue 47(1149) (of December 18, 2020) ("?????? ???????")
- <http://forum.parliament.mn/projects/10946> - B((dget documents submitted to the legislature )
- <https://www.legalinfo.mn/law/details/12254> - (Budget Law of Mongolia)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Comments: Websites of the parliament are not relevant as the issuer of the EBP is the Ministry of Finance. Also, links to the Budget Law are not relevant for this question.

Government Reviewer  
Opinion: Agree

Comments: I agree, but would like to add a link to fiscal transparency website: <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2021&legald=296>

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

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

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

Answer:

c. No

Source:

All documents are in PDF format.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://mof.gov.mn/article/entry/2021tusuv> -MOF's website which used to include 2021 EBP available for downloading on 3 October 2020

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> -2021 EBP available for downloading

<http://www.parliament.mn/n/8cbon> -2021 EB published in the State Information Bulletin issue 47(1149) (of December 18, 2020) ("Төрийн мэдээлэл" эмхэтгэл).

<http://forum.parliament.mn/projects/10946> - Budget documents submitted to the legislature

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

Comment:

The document is publicly available

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

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

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

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

Answer:

Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund (Монгол Улсын 2021 оны Төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай хуулийн төсөл)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

a. Yes

Source:

[https://mof.gov.mn/files/uploads/article/irgediin\\_tusuv\\_2021.pdf](https://mof.gov.mn/files/uploads/article/irgediin_tusuv_2021.pdf)

Comment:

Citizens Budget for 2021 was published alongside and at the same time as the draft budget: <https://mof.gov.mn/article/entry/2021tusuv>

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY2021 29/07/2020

Source:

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021

МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ТУХАЙ

<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

13/11/2020 13/11/2020

Source:

links of news on the approval:

<http://www.parliament.mn/n/qmpo>

<https://www.montsame.mn/mn/read/242962>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is*

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

Answer:

a. Two weeks or less after the budget has been enacted

Source:

The budget law was approved by parliament on 13 November 2020 and published online on 18th December 2020.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: After 2021 budget was approved on 13/11/2020, President vetoed it in on 25/11/2020. However, the veto was overridden on 04/12/2020 by the Parliament (<https://www.montsame.mn/mn/read/245557>) and within two weeks EB was published.

IBP Comment

IBP agrees with government reviewer's comments, and worked with researcher to revise score to A (from B).

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

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

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

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

Answer:

18/12/2020

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 24/12/2020

Comments: The Government Information was published on December 18, but made available on the internet at <http://parliament.mn/n/8cbon> on 24 December 2020, as explicitly mentioned on the website. The date when the EB was made public through [legalinfo.mn](http://legalinfo.mn) is not possible to be determined. Therefore, I would recommend taking 24/12/2020 as the date of the publication.

Government Reviewer

Opinion: Agree

Comments: Source: <http://www.parliament.mn/n/8cbon>

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

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

Answer:

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

The enacted budget was published in Vol. 47 (1149) of Төрийн мэдээлэл ("Government Information") issued on December 18, 2020.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Government Information was published on December 18, but made available on the internet at <http://parliament.mn/n/8cbon> on 24 December 2020, as explicitly mentioned on the website. The date when the EB was made public through [legalinfo.mn](http://legalinfo.mn) is not possible to be determined. Therefore, the answer is 24/12/2020 as the date of the publication.

Comments: The Government Information was published on December 18, but made available on the internet at <http://parliament.mn/n/8cbon> on 24 December 2020, as explicitly mentioned on the website. The date when the EB was made public through [legalinfo.mn](http://legalinfo.mn) is not possible to be determined. Therefore, I would recommend taking 24/12/2020 as the date of the publication.

Government Reviewer

Opinion: Agree

Comments: Source <http://www.parliament.mn/n/8cbon>

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://www.legalinfo.mn/law/details/15726?lawid=15726> <http://www.parliament.mn/n/8abon> <http://www.parliament.mn/n/8cbon>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

c. No

Source:



Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Budget Law of Mongolia for 2021 МОНГОЛ УЛСЫН 2021 ОНЫ ТЭСВИЙН ТУХАЙ Budget Law of Mongolia for 2021 МОНГОЛ УЛСЫН 2021 ОНЫ ТЭСВИЙН ТУХАЙ

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is a citizen's budget published on <http://iltod.mof.gov.mn/budget/main> for EB. I understand this may have been published after 31 Dec 2020. The exact date of the publication on the website is not possible to determine at this point.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Citizen's Budget of 2021 EB was made available to the public via the fiscal transparency website <http://iltod.mof.gov.mn/budget/main>. The website was specifically developed to replace printed or digital booklet format previously used by the MOF. Interactive web-based citizen's budget menu was launched on February 9, 2021. (News article posted on MOF website: <https://mof.gov.mn/article/entry/news-2021-02-9>). CB must be published within 3 months after the approval of EB, therefore the publication meets timeliness criteria. CB booklet of 2020 EB was published on February 5, 2020, which also meet timeliness criteria. (<https://mof.gov.mn/article/entry/news-02-05>)

IBP Comment

IBP agrees with government reviewer, and worked with researcher to revise score to A (from B). FY 2020 budget was approved on 13 December 2019 as seen from <https://legalinfo.mn/mn/detail/14829>. CB for FY 2020 budget was published on 02/05/2020 as seen from

<https://mof.gov.mn/download/citizen-budget>.

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

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

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

Answer:

FY 2021 for budget proposal FY 2021 for budget proposal

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Added CB for enacted budget of FY 2021 published on Feb 9, 2021. Also just in case added FY 2020 enacted budget as it was published in a period covered in this survey.

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available timely. This is a positive change.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

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

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

Answer:

5/10/2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website says the page was published on 3 October 2020, <https://mof.gov.mn/article/entry/2021tusuv>. I assume the researcher tracked the actual publishing date at the time, and put chose 5 October 2020.

Government Reviewer

Opinion: Agree

Comments: CB booklet of 2021 budget proposal was published both on MOF and fiscal transparency website on 03/10/2020 (<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2021&legalId=296>) CB of EB 2021 was published via special menu of the fiscal transparency website on 09/02/2021; CB booklet of 2020 EB was published on 05/02/2020 (<https://mof.gov.mn/article/entry/news-02-05>)

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

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

Answer:

The citizens' budget is published on the Ministry of Finance website (<https://mof.gov.mn/download/citizen-budget>). The website specifies the date of publication:

Огноо: 2020.10.05 (Date: October 5, 2020)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 03/10/2020 (October 3, 2020)

Comments: Booklet was published a little bit earlier as a news article attachment in the MOF website post of 03/10/2020.

<https://mof.gov.mn/article/entry/2021tusuv>

IBP Comment

Many thanks to reviewers for their comments.

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

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

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

Answer:

[https://mof.gov.mn/files/uploads/article/irgediin\\_tusuv\\_2021.pdf](https://mof.gov.mn/files/uploads/article/irgediin_tusuv_2021.pdf)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://mof.gov.mn/article/entry/2021tusuv>

Comments: Although I agree with the researcher, I believe when two dates occur, the earlier one is considered as a valid answer.

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

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

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

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

Answer:

Citizens' Budget 2021 Budget Proposal (Иргэдийн төсөв 2021 өргөн барьсан төсвийн төсөл)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Citizens' Budget 2021: Budget Proposal

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

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

Answer:  
The Citizens' Budget analyzed here corresponds to the Executive's Budget Proposal

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:  
FY2020 FY 2020

Source:  
<https://shilendans.gov.mn/org/408?group=3&year=2020> – MOF Glass Account page which displays list of budget reports. Monthly reports for 2020 consolidated budget execution are in row under Heading 2 (Нэгдсэн төсвийн гүйцэтгэлийн сарын мэдээ (Сар бүр)).  
<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739>- Report on consolidated budget execution for January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020:  
Execution of the General Budget of Mongolia January 2020 (Монгол Улсын нэгдсэн төсвийн 2020 оны 1 дүгээр сарын гүйцэтгэл)  
[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) – MOF page for Monthly budget Reports

Comment:  
n/a

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

Answer:

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

Source:

Reports are released within one month.

For e.g. [https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020 was published on 18 Feb 2020.

Execution of the General Budget of Mongolia January 2020 (Монгол Улсын нэгдсэн төсвийн 2020 оны 1 дүгээр сарын гүйцэтгэл)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."*

Answer:

The following reports were published on MOF Glass Account page which displays list of budget reports (Monthly reports for 2020 consolidated budget execution are in row under Heading 2 (Нэгдсэн төсвийн гүйцэтгэлийн сарын мэдээ (Сар бүр))) on the specified dates:

January 2020 – published on 18 February 2020

February 2020 – published on 11 March 2020

March 2020 – published on 13 April 2020

April 2020 – published 19 May 2020

May 2020 – published on 11 June 2020

June 2020 – published on 9 July 2020

July 2020 – published on 13 August 2020

August 2020 – published on 17 September 2020

September 2020 – published on 12 October 2020

October 2020 – published on 22 November 2020

November 2020 – published on 11 December 2020

Source:

Comment:

Peer Reviewer  
Opinion: Agree

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

Мэдээлэл оруулсан огноо: 2020/02/18 09:35

Date of information entered: 2020/02/18 09:35

There are two types of reports provided by the Ministry of Finance. The first one is on the so-called "glass account" portal. The numerical data is posted promptly within few days from the end of the month. There is another report produced by the Ministry of Finance on the monthly execution of the general (consolidated) budget. The dates on which these reports are posted on the ministry's website could not be specified. The government in-year reports are published in the so-called "glass account" portal designed to report on the budget implementation. Monthly budget execution reports are available, together with date of publication. For instance:

Мэдээлэл оруулсан огноо: 2020/02/18 09:35

Date of information entered: 2020/02/18 09:35

There are two types of reports provided by the Ministry of Finance. The first one is on the so-called "glass account" portal. The numerical data is posted promptly within few days from the end of the month. There is another report produced by the Ministry of Finance on the monthly execution of the general (consolidated) budget. The dates on which these reports are posted on the ministry's website could not be specified.

Source:

Comment:

Dates of publication for other in-year reports published on Glass Account:

Quarter information on state budget savings, overruns and their causes

Q1: April 13, 2020

Q2: July 9, 2020

Q3: Oct 13, 2020

Foreign Loans and Grants:

Q1: April 15

Q2: Oct 12

Q3: Oct 13

Quarterly EXTERNAL AND DOMESTIC DEBT

Q1: April 13, 2020

Q2: July 9, 2020

Q3: Oct 12, 2020

Quarterly data on macroeconomic indicators

Q1: June 12, 2020

Q2: July 29, 2020

Q3: Nov 30, 2020

QUARTERLY INFORMATION ON GOVERNMENT FOREIGN AND DOMESTIC SECURITIES

Q1: April 13, 2020

Q2: July 9, 2020

Q3: Oct 12, 2020

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Source: <https://shilendans.gov.mn/org/408?group=3&year=2020> (Second line item)



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://shilendans.gov.mn/org/408?group=3&year=2020> – MOF Glass Account page which displays list of budget reports.

- Monthly reports for 2020 consolidated budget execution are in row under Heading 2 (?????? ?????? ??????????? ????? ????? (?? ????)).

January 2020 – published on 18 February 2020 <https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739>-

February 2020 – published on 11 March 2020:

<https://shilendans.gov.mn/org/408form=3843928&year=2020&month=2&group=3&task=739>

March 2020 – published on 13 April 2020: <https://shilendans.gov.mn/org/408?form=3929241&year=2020&month=3&group=3&task=739>

April 2020 – published 19 May 2020: <https://shilendans.gov.mn/org/408?form=4000047&year=2020&month=4&group=3&task=739>

May 2020 – published on 11 June 2020: <https://shilendans.gov.mn/org/408?form=4061711&year=2020&month=5&group=3&task=739>

June 2020 – published on 9 July: 2020 <https://shilendans.gov.mn/org/408?form=4141379&year=2020&month=6&group=3&task=739>

July 2020 – published on 13 August 2020: <https://shilendans.gov.mn/org/408?form=4211029&year=2020&month=7&group=3&task=739>

August 2020 – published on 17 September 2020: <https://shilendans.gov.mn/org/408?form=4282090&year=2020&month=8&group=3&task=739>

September 2020 – published on 12 October 2020: <https://shilendans.gov.mn/org/408?form=4350747&year=2020&month=9&group=3&task=739>

October 2020 – published on 22 November 2020: <https://shilendans.gov.mn/org/408?form=4421549&year=2020&month=10&group=3&task=739>

November 2020 – published on 11 December 2020: <https://shilendans.gov.mn/org/408?form=4487222&year=2020&month=11&group=3&task=739>

<https://shilendans.gov.mn/org/408?group=3&year=2020> – MOF Glass Account page which displays list of budget reports.

- Monthly reports for 2020 consolidated budget execution are in row under Heading 2 (?????? ?????? ??????????? ????? ????? (?? ????)).

January 2020 – published on 18 February 2020 <https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739>-

February 2020 – published on 11 March 2020:

<https://shilendans.gov.mn/org/408form=3843928&year=2020&month=2&group=3&task=739>

March 2020 – published on 13 April 2020: <https://shilendans.gov.mn/org/408?form=3929241&year=2020&month=3&group=3&task=739>

April 2020 – published 19 May 2020: <https://shilendans.gov.mn/org/408?form=4000047&year=2020&month=4&group=3&task=739>

May 2020 – published on 11 June 2020: <https://shilendans.gov.mn/org/408?form=4061711&year=2020&month=5&group=3&task=739>

June 2020 – published on 9 July: 2020 <https://shilendans.gov.mn/org/408?form=4141379&year=2020&month=6&group=3&task=739>

July 2020 – published on 13 August 2020: <https://shilendans.gov.mn/org/408?form=4211029&year=2020&month=7&group=3&task=739>

August 2020 – published on 17 September 2020: <https://shilendans.gov.mn/org/408?form=4282090&year=2020&month=8&group=3&task=739>

September 2020 – published on 12 October 2020: <https://shilendans.gov.mn/org/408?form=4350747&year=2020&month=9&group=3&task=739>

October 2020 – published on 22 November 2020: <https://shilendans.gov.mn/org/408?form=4421549&year=2020&month=10&group=3&task=739>

November 2020 – published on 11 December 2020: <https://shilendans.gov.mn/org/408?form=4487222&year=2020&month=11&group=3&task=739>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: They are in pdf format

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

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

Answer:

Budget Execution report for January 2020 (2020 ОНЫ ЭХНИЙ 1 ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ) Execution of Consolidated budget for the first month of 2020 (2020 ОНЫ ЭХНИЙ 1 ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

Source:

<https://shilendans.gov.mn/org/408?form=3770836&year=2020&month=1&group=0&task=739> – "Glass account" monthly budget execution report by Ministry of Finance for January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020

Comment:

Other In-year reports available on Glass Account:

Quarterly information on state budget savings, overruns and their causes;

Quarterly information on Foreign Loans and Grants;

Quarterly information on External and Domestic Debt;

Quarterly information on External and Domestic Securities;

Quarterly information on Macroeconomic indicators.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is a new website 'Citizens' Budget' run by the Ministry of Finance, where there is a section on budget expenditures. But the website was not operational before 2021. <http://iltod.mof.gov.mn/statement>

Government Reviewer

Opinion: Agree

Comments: Agree. Starting from 2021 execution data is published on CB website.

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

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

Answer:

FY 2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

<http://forum.parliament.mn/projects/10874> - Pre-budget documents submitted to the legislature

Comment:

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2020 MYR is not published.

Peer Reviewer

Opinion: Agree

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

<https://shilendans.gov.mn/org/408?form=4152127&year=2020&month=6&group=3&task=739> - A report "The Macroeconomic Update for the 2nd Quarter of 2020" (Макро эдийн засгийн 2-р улирлын мэдээ) (MOF, 2020) (Published on 29/07/2020)

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739>  
- Narrative of consolidated budget execution for the first six months of 2020 (half-yearly report) (2020 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА)  
УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2020 ОНЫ ХАГАС ЖИЛ (published on 9 July 2020)

<https://shilendans.gov.mn/org/408?form=4141379&year=2020&month=6&group=3&task=739> – Half-yearly report for 2020 on Consolidated budget execution (Монгол Улсын нэгдсэн төсвийн 2020 оны 6 дугаар сарын гүйцэтгэл) (published on 9 July 2020)

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) -

- Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report):

Execution of the General Budget of Mongolia June 2020

Монгол Улсын нэгдсэн төсвийн 2020 оны 6 дугаар сарын гүйцэтгэл

(Date of publication not available.)

Comment:

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2020 MYR is not published.

Peer Reviewer

Opinion: Agree

Comments: MYR not published.

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:

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2020 MYR is not published. The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2020 MYR is not published.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:  
NA NA

Source:

Comment:  
<https://shilendans.gov.mn/org/408?form=4152127&year=2020&month=6&group=3&task=739> - A report "The Macroeconomic Update for the 2nd Quarter of 2020" (Макро эдийн засгийн 2-р улирлын мэдээ) (MOF, 2020) (Published on 29/07/2020)

Peer Reviewer  
Opinion: Agree

Comments: Not published; the link given by the researcher does not qualify as the MYR. The document under this link is simply the report for the first half of the year for key macroeconomic indicators, and does not provide any review on the economic projections for the remainder of the year.

Government Reviewer  
Opinion: Agree

Comments: As MYR is no published I believe the question should be left blank.

IBP Comment

IBP agrees with reviewers, and worked with researcher to revise answer to "na" (not applicable).

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

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

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

Answer:  
d. Not applicable

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Produced for internal purposes/use only

Comments: Although MYR is not produced specifically as an independent document, certain information related to 2020 projection is available in the PBS of 2021 law introduction. <http://forum.parliament.mn/projects/10874> (Refer to file number 2)

IBP Comment

IBP agrees with researchers assessment of the Mid-year review. The Fiscal Framework statement (PBS) is publicly available and cannot be considered as mid-year review. Status of mid-year review remains 'not produced'."

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2020 MYR is not published. n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Law on Budget, the main legal document regulating the budget processes, does not define or require MYR. There is a mid-year fiscal and budget outturn report, which is not MYR.

Government Reviewer

Opinion: Disagree

Suggested Answer: Although MYR is not produced specifically as an independent document, certain information related to 2020 expected execution and fiscal projection is available in the PBS of 2021 law introduction. <http://forum.parliament.mn/projects/10874> (Refer to file number 2) This document is submitted to the parliament.

IBP Comment

See response to MYR-6a.

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

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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



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

Answer:  
FY 2019

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

Source:  
The Year-end report was published on 13th October 2020. Option C applies.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

Answer:  
13/10/2020 13/10/2020

Source:  
Budget execution report for the general (consolidated) budget was published on 13 October 2020.

Comment:

Peer Reviewer  
Opinion: Agree

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 glass account portal specifies the date and time of publication:

Date of information entered: 2020/10/13 15:07

Мэдээлэл оруулсан огноо: 2020/10/13 15:07

Budget execution report for the general (consolidated) budget is published on the Ministry of Finance website. However, the date of publication cannot be verified.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

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://shilendans.gov.mn/org/408?form=4351463&year=2020&month=12&group=3&task=739>

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Reports are in PDF format.

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not

produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

Answer:

Execution of the General Budget of Mongolia 2019 (МОНГОЛ УЛСЫН 2019 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

Source:

1) <https://shilendans.gov.mn/org/408?form=4351463&year=2020&month=12&group=3&task=739>

2) [https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf)

3) [https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

<https://mof.gov.mn/files/uploads/article/Q4.pdf> - Citizens' version of year-end budget execution report

Citizens' Budget - Execution of the General Budget of Mongolia 2019  
ИРГЭДИЙН ТӨСӨВ НЭГДСЭН ТӨСВИЙН 2019 ОНЫ ГҮЙЦЭТГЭЛ

Comment:

Peer Reviewer  
Opinion: Agree

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 2019

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

Source:  
<https://tailan.audit.mn/detail/5f4481296213d> – NAO link to the audit report, published on 25 August 2020.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

Answer:  
25/8/2020

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:  
Date of publication is seen from: <https://tailan.audit.mn/detail/5f4481296213d> – NAO link to the audit report.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:  
<https://tailan.audit.mn/api/pages/b8167452f0bfc73f5020299186dd4ae/watermarked.pdf>

Source:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: AR is in PDF format.

Government Reviewer  
Opinion: Agree

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

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

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

Answer:

c. No

Source:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: AR is in the PDF format.

Government Reviewer  
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

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

Answer:

Audit Report on the Execution of General Budget of Mongolia for 2019 Монгол Улсын 2019 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан Audit Report on the Execution of General Budget of Mongolia for 2019 Монгол Улсын 2019 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан

Source:

<https://tailan.audit.mn/detail/5f4481296213d> – NAO link to the audit report  
<https://tailan.audit.mn/api/pages/b8167452f0bafd73f5020299186dd4ae/watermarked.pdf>  
– Audit report on budget execution for 2019  
Audit Report on the Execution of General Budget of Mongolia for 2019  
Монгол Улсын 2019 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан

Comment:

The document is publicly available

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Audit Report for Mongolia's 2019 Consolidated Budget Execution

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



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

Answer:

b. No

Source:

<https://tailan.audit.mn/detail/5f4481296213d> – NAO link to the audit report  
<https://tailan.audit.mn/api/pages/b8167452f0bfc73f5020299186dd4ae/watermarked.pdf>  
– Audit report on budget execution for 2019

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

[www.legalinfo.mn](http://www.legalinfo.mn) – Depository of all government documents including laws, decrees, and resolutions  
[www.forum.parliament.mn](http://www.forum.parliament.mn) – Legislature's portal on discussion of draft laws, etc.  
[www.shilendans.gov.mn](http://www.shilendans.gov.mn) – "Glass account" portal on the actual use of budget resources by all government agencies and state-owned enterprises  
[www.mof.gov.mn](http://www.mof.gov.mn) – Ministry of Finance's website  
[www.iltod.gov.mn](http://www.iltod.gov.mn) – Government's financial transparency website  
<http://onhs.mof.gov.mn> – Local Development Funds (part of Local Budgets, which are part of the general government budget) (run by MoF)  
[www.audit.mn](http://www.audit.mn) – National Audit Office's website  
[https://www.1212.mn/Stat.aspx?LIST\\_ID=976\\_L08&type=tables](https://www.1212.mn/Stat.aspx?LIST_ID=976_L08&type=tables) – National Statistics Office's data portal where aggregated monthly fiscal data can be found

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: Could add [tender.gov.mn](http://tender.gov.mn) website for budget funded public tenders and <https://publicinvestment.gov.mn/> for public investments programs tracking.

Government Reviewer

Opinion: Agree

Comments: I agree with the researcher but would like to make small correction. [www.iltod.gov.mn](http://www.iltod.gov.mn) is no longer used and instead [www.iltod.mof.gov.mn](http://www.iltod.mof.gov.mn) is being used for fiscal transparency.

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

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

Answer:

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

Source:

[https://www.1212.mn/Stat.aspx?LIST\\_ID=976\\_L08&type=tables](https://www.1212.mn/Stat.aspx?LIST_ID=976_L08&type=tables) – National Statistics Office's data portal where aggregated fiscal data can be found

Comment:

However, the budget data at National Statistics Office's data portal is aggregated compared to those non-machine readable data published by the MOF (for example, MOF's monthly reports at [https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) etc. are more disaggregated)."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

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

Source:

[https://www.1212.mn/Stat.aspx?LIST\\_ID=976\\_L08&type=tables](https://www.1212.mn/Stat.aspx?LIST_ID=976_L08&type=tables) – National Statistics Office's data portal where aggregated fiscal data can be found

Comment:

Both revenue and expenditure monthly data can be downloaded from the above portal for the years 2000-2020. The format is consistent throughout this period.

However, the budget data at National Statistics Office's data portal is aggregated compared to those non-machine readable data published by the MOF (for example, MOF's YER at [https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) etc. are more disaggregated).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

a. Yes

Source:

[https://www.1212.mn/Stat.aspx?LIST\\_ID=976\\_L08&type=tables](https://www.1212.mn/Stat.aspx?LIST_ID=976_L08&type=tables) – National Statistics Office's data portal where aggregated fiscal data can be found  
[https://www.1212.mn/stat.aspx?LIST\\_ID=976\\_L08](https://www.1212.mn/stat.aspx?LIST_ID=976_L08) – National Statistics Office's data portal where infographics can be found  
[https://mof.gov.mn/files/uploads/article/\\_%D1%82%D3%A9%D1%81%D3%A9%D0%B2\\_2020-pdf1.pdf](https://mof.gov.mn/files/uploads/article/_%D1%82%D3%A9%D1%81%D3%A9%D0%B2_2020-pdf1.pdf) – Citizens' budget for 2020 budget

Comment:

Some infographics can be found on the National Statistics data portal as well as on the Ministry of Finance's citizens' budget portal. However, the budget data at National Statistics Office's data portal is aggregated compared to those non-machine readable data published by the MOF (for example, MOF's YER at [https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) etc. are more disaggregated).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also [www.iltod.mof.gov.mn](http://www.iltod.mof.gov.mn) website provides fiscal infographics.

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

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

Answer:

a. Yes

Source:

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

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

ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/

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

ШИЛЭН ДАНСНЫ ТУХАЙ

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

ТӨСВИЙН ТОГТВОРТОЙ БАЙДЛЫН ТУХАЙ

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

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

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

Comment:

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

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

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

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

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

Law on Public Hearing aims at ensuring public participation in state management through holding public hearings on issues specified in the current Law. Article 9 of Law specifies requirements for holding hearings on budget monitoring. It states that the Parliament shall hold public hearings upon requests by the Subcommittee for Budget Expenditure or upon request by not less than  $\frac{1}{4}$  of all the members of the Parliament. It also mandates the Government, ministries, local governments to hold annual hearings on specific budget issues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

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

Comment:

Article 4, clause 4.2.4 specifies that public hearing should be held to discuss the issues related to tax laws, approval of the budget and oversight over the fiscal revenue and expenditures.

Peer Reviewer

Opinion: Agree

Comments: There is a general Law on Transparency of and Right to Information (<https://www.legalinfo.mn/law/details/374?lawid=374>), and Glass Accounts Law provides specifics as it relates to the finances.

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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 11 in the Estimates to the Budget Proposal 2021 (pp. 189-203) lists expenditures by all ministries, departments, and agencies (MDA). MDAs are organized by the ministerial portfolios. The data for the 2021 budget proposal is presented in column 9 of the table (2021 төсөл).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 14 in the Estimates to the Budget Proposal 2021 (pp. 216-218) provides list of expenditures by functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

**Comment:**

Appendix 14 in the Estimates to the Budget Proposal 2021 (pp. 216-218) provides list of expenditures by functional classification. Although the classification does not strictly follow international standards (COFOG), it is largely compatible with the standards. Namely, it includes the following categories: transfers, debt repayment, general public services, health, environmental protection, education, culture, recreation and sports, urban community services, defense and public safety, economic affairs (including mining, infrastructure, transport, construction, communication, food and agriculture, manufacturing, trade), employment, and social protection. The list covers most categories but is not exhaustive. The categories are not coded in accordance with COFOG.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

**Comment:**

Appendix 13 in the Estimates to the Budget Proposal 2021 (pp. 206-215) provides list of expenditures by economic classification. The categories include wages and salaries, utilities, goods and services, interest and debt service, subsidies, grants, capital investment, social benefits, and others.

The data for the 2021 budget proposal is presented in column 9 of the table (2021 тэсөн).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

**Comment:**

Appendix 13 in the Estimates to the Budget Proposal 2021 (pp. 206-215) provides list of expenditures by economic classification. The classification is fully compatible with the GFS standards.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable 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:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Budget expenditures are presented at the level of detail one level below the ministry (Appendix 11 of the Budget Estimates, pp. 189-203). For instance, within the portfolio of the Minister of Finance there are items such as the General Tax Office (an agency under the ministry), subsidies (transfers) to subnational governments (could be classified as a program), government debt service (also a program). So, the classification beneath each ministerial level includes a mixture of agencies, departments, as well as programs.

The budget proposal has a list of programs to be implemented by portfolios (Appendix 1 to the Budget Law of 2021, pp. 23-42). However, the list contains performance indicators for each program and not the expenditures.

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

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program.

Comments: Appendix 11 of the Budget Estimates, to which the researcher refers to, is largely the administrative unit budgets which are divided into sub-administrative units or specific project units. Also, this listing does not allow any comparison with Appendix 1 of the Budget law, to which the researcher also refers to, which actually shows the list of programs under each administrative units. For instance, the Minister of Finance has two programs: General management of fiscal, budget and economic affairs, and Tax collection and revenue generation. The appendix 11 provides the list of entities, such as General tax department, customs, ministry of finance, and other budget entities, as well as a few 'program' type spending, such as government debt service. But by and large, the subdivision is sub-administrative. Even if this subdivision be accepted as 'functional', i would argue that the answer should be B rather than A. I summed up the Appendix 11 numbers, to equal 11.158 trillion MNT, which is 80 percent of the general budget spending for 2021 given in the same document, and 91 percent of spending presented in the table for administrative division of the budget, Article 6.1 of the draft law on state budget for 2021, page 19 of EBP.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for their comments. IBP agrees to revise to answer choice B as Appendix 11 does not cover ALL expenditures. To clarify peer reviewers comments further, IBP acknowledges that Mongolia's budget proposal includes several breakdowns below administration - (1) Appendix 1 includes programs with only nonfinancial information (as peer reviewer noted); (2) Appendix 11 includes allocations for sub-units below each administration; and (3) List of capital projects and buildings planned for each ministry. IBP methodology accepts "program" to be any level of disaggregation below the administrative unit. For this indicator, and through out Section 2, the questionnaire will be assessing Appendix 11 for program level information.

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

*GUIDELINES:*

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

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

Answer:



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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: The estimates are given in PBS.

Government Reviewer

Opinion: Agree

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

Answer:

None of the above

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable 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 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbba.pdf> - download link of the executive's budget proposal for 2021

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbba.pdf> - download link of the executive's budget proposal for 2021

Comment:

Appendix 5 in the Estimates to the Budget Proposal 2021 (pp. 179-180) contains a list of all tax revenue by individual sources. Item 1 (with sub-items 1.1-1.8) has a listing of individual tax sources. Data in Column 9 has the proposed revenue for 2021 (2021 тэсөл). The category "other taxes" (1.8.4. Бусад татвар) amounts to MNT 9,000 million, which is less than 1 percent of all tax revenue (MNT 10,754,412.6 million).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 5 in the Estimates to the Budget Proposal 2021 (pp. 179-180) contains a list of all non-tax revenue by individual sources. Item 2 (with sub-items 2.1-2.3) has a listing of individual non-tax sources. Data in Column 9 has the proposed revenue for 2021 (2021 төсөл). The category "other (non-tax) revenue" (2.1.8) amounts to MNT 79,801.4 million, which accounts for about 7.65 percent of all non-tax revenue (MNT1,043,427.4 million).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

**Comment:**

n/a

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Article 13 of the draft Budget Law 2021 states the total amount of net new borrowing and guarantees (p.20).

The budget proposal for 2021 contains explanation of government debt (Chapter 9 on pages 138-141 of the Introduction to the Budget Law 2021). The document contains information on the interest payments for 2021 (both on domestic and foreign debt, Figure 28 and text on p. 139), share of government debt as a percentage of GDP (Figure 40 on p. 139), but no actual amount of outstanding debt is presented.

Appendix 1 in the Estimates to the Budget Proposal 2021 (p. 173) describes the sources of funding of budget deficit (АЛДАГДЛЫГ САНХҮҮЖҮҮЛЭХ ЭХ ҮҮСВЭР). The information includes numbers on government short and long-term bills, domestic and foreign borrowing (including the net new borrowing) and others.

For Total Debt Outstanding, Ch.9 and figure 40 notes that debt is expected to be 61.9% of GDP in 2021.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: While the amount of total debt at the end of the budget year is not given explicitly, it is given as a ratio of GDP (61.9 percent). GDP number is given. As such, I would choose Answer A.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Amount of debt outstanding is presented in the table N.21 on page 138.

IBP Comment

Many thanks to the reviewers. IBP worked with researcher to revise answer choice to A (from B) based on Total Debt Burden given as a percentage of GDP, and GDP value noted in the same page.

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

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

The central government's total debt burden at the end of the budget year

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Article 13 of the draft Budget Law 2021 states the total amount of net new borrowing and guarantees (p.20).

The budget proposal for 2021 contains explanation of government debt (Chapter 9 on pages 138-141 of the Introduction to the Budget Law 2021). The document contains information on the interest payments for 2021 (both on domestic and foreign debt, Figure 28 and text on p. 139), share of government debt as a percentage of GDP (Figure 40 on p. 139), but no actual amount of outstanding debt is presented.

Appendix 1 in the Estimates to the Budget Proposal 2021 (p. 173) describes the sources of funding of budget deficit (АЛДАГДЛЫГ САНХҮҮЖҮҮЛЭХ ЭХ ҮҮСВЭР). The information includes numbers on government short and long-term bills, domestic and foreign borrowing (including the net new borrowing) and others.

Peer Reviewer

Opinion: Disagree

Suggested 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

Comments: I will choose all three, given the debt figure is given as percentage of GDP, and GDP estimates are given.

Government Reviewer

Opinion: Disagree

Suggested Answer: All three estimates are presented. As nominal GDP information is available, debt estimate as a percentage of GDP can be accepted.

IBP Comment

Many thanks to the reviewers. IBP worked with researcher to select all three answer choices.

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

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

*GUIDELINES:*

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

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

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bc9c9a> - download link of the executive's budget proposal for 2021

Comment:

Chapter 9 on Government Debt of the Introduction to the Budget Law 2021 (pp 138-141) gives a description of debt issues as well as related tables and figures. Figure 40 on page 139 has information on the share of total government debt as a percentage of GDP. Table 21 (p. 138) provides information on the composition of total government debt as of the end of 2018 and 2019, as well half year of 2020. The table gives information on the total amount of domestic and foreign debt and government guarantees. There is no information on the interest rate and maturity profile of the debt. No information is found on the composition of total outstanding debt by the end of 2021.

Peer Reviewer

Opinion: Agree

Comments: There is scant information, such as interest rate on Nomad Bond of 600 million usd issued on 29 Sept 2020, in the text on debt on page 54 of the 'Introduction to Law of Mongolia on 2021 Budget'.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Table 21 on page 138 of pdf does give information on government debt composition. Maturity profile and interest rate information is not disclosed. Therefore I believe option C is appropriate.

IBP Comment

Thank you to the reviewers. IBP worked with researcher to revise answer choice to C (from D) based on appendix 1 which includes numbers on government short and long-term bills, domestic and foreign borrowing for budget year. These are in reference to financing the deficit for budget year.

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

Answer:

Whether the debt is domestic or external

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Chapter 9 on Government Debt of the Introduction to the Budget Law 2021 (pp 138-141) gives a description of debt issues as well as related tables and figures. Figure 40 on page 139 has information on the share of total government debt as a percentage of GDP. Table 21 (p. 138) provides information on the composition of total government debt as of the end of 2018 and 2019, as well half year of 2020. The table gives information on the total amount of domestic and foreign debt and government guarantees. There is no information on the interest rate and maturity profile of the debt. No information is found on the composition of total outstanding debt by the end of 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Whether debt is domestic or external (table 21, page 138) Information beyond the core elements. (detailed information on contingent liabilities is provided on page 140, chapter 9.2. )

IBP Comment

Thank you to the reviewers. IBP worked with researcher to revise selections and reflect whether debt is external or internal.

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

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

*GUIDELINES:*

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

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

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Chapter 1 on the Macroeconomic Outlook of the Introduction to the Budget Law 2021 (pp. 88-97) gives a narrative description of macroeconomic issues along with tables and figures. Table 3 (section 1.2.3 on page 96) provides information on the real GDP growth projection for 2021-2023. The same section (p. 96) provides the projected inflation rate. Nominal GDP levels can be found in Appendix 3 to the Estimates to the Budget Proposal 2021 (pp. 175-176) (the last row on p.176). There is no information on the interest rates.

The document has other information on unemployment rate, foreign trade, balance of payment, potential risks associated with the COVID-19 pandemic, as well as price of oil and other commodities and global economic outlook.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I suggest "B", as this answer it is accepted if one of the core elements (interest rate) is missing but additional information is provided beyond core elements. The document has other information on foreign trade, unemployment, current and capital account as well as global economic outlook, which researcher also has stated.

IBP Comment

Thank you to the reviewers. IBP worked with researcher to revise answer choice to B (from C) based on the beyond core elements.

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Chapter 1 on the Macroeconomic Outlook of the Introduction to the Budget Law 2021 (pp. 88-97) gives a narrative description of macroeconomic issues along with tables and figures. Table 3 (section 1.2.3 on page 96) provides information on the real GDP growth projection for 2021-2023. The same section (p. 96) provides the projected inflation rate. Nominal GDP levels can be found in Appendix 3 to the Estimates to the Budget Proposal 2021 (pp. 175-176) (the last row on p.176). There is no information on the interest rates.

The document has other information on unemployment rate, foreign trade, balance of payment, potential risks associated with the COVID-19 pandemic, as well as price of oil and other commodities and global economic outlook.



Peer Reviewer

Opinion: Agree

Comments: Beyond core elements: unemployment rate, foreign trade, balance of payment, potential risks associated with the COVID-19 pandemic, as well as price of oil and other commodities and global economic outlook

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.*

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

No information is found in the budget proposal documents. Section 1.2.4 (p. 96) talks briefly about the potential macroeconomic risks associated with the COVID-19 pandemic. However, there are no estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive’s budget proposal for 2021 posted on the government’s glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive’s budget proposal for 2021

**Comment:**

Chapter 2 of the Introduction to the Budget Proposal 2021 (pp. 98-102) describes the fiscal policy changes that are introduced in the forthcoming year. Pages 101-102 talk about the major expenditure policies.

Chapter 5 on the Current Expenditures of the Introduction to the Budget Law 2021 (pp. 114-128) has specific sectoral policy proposals that have implications on the current expenditures. The chapter contains both estimates (some are in the form of graphs and tables) along with the narrative.

Chapter 6 on the Capital Expenditures (pp. 129-130) has the same type of information on investment projects (e.g., building new schools etc.). In both cases, the new policy proposals presented are quite comprehensive but not exhaustive.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: As the researcher already stated, chapters on policy changes contain both estimates along with narrative.

**IBP Comment**

Thank you to the reviewers. IBP worked with researcher to revise score to A (from C).

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

**GUIDELINES:**

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

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

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

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will

provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Chapter 2 of the Introduction to the Budget Proposal 2021 (pp. 98-102) describes the fiscal policy changes that are introduced in the forthcoming year. Pages 99-100 talk about the major revenue policies.

Chapter 4 on the Budget Revenue for 2021 (pp. 105-113) describes revenue policies and estimates for the upcoming budget year. Both the narrative and estimation forms are used. There are some estimates of implications of new policy proposals on the revenue. For instance, the government continues its efforts to reform the customs control systems and improve electronic payment and tax collection systems which will allow for improved tax collection (p. 99-100). Additionally, the government introduced tax relief policies which will be effective until July 1, 2021 as part of the anti-pandemic package to boost the economy and livelihood of the people. This will have a major effect on the tax collection. The explanation includes both ongoing and new policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: As the researcher already stated, both narrative and estimation forms are used in the EBP introduction document.

IBP Comment

IBP agrees and worked with researcher to revise to answer choice A (from C).

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

**GUIDELINES:**

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 11 of the Estimates to the Budget Proposal 2021 (pp. 189-203) provides information on expenditure by administrative classification for the years 2013-2020 (8 years prior to the budget year).

Appendix 13 to the to the Estimates to the Budget Proposal 2021 (pp. 206-215) provides list of expenditures by economic classification for the years

2013-2020.

Appendix 14 to the the Estimates to the Budget Proposal 2021 (pp. 216-218) provides list of expenditures by functional classification only for the budget year of 2021. No prior-year information is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Budget expenditures for BY-1 (and several years before that) are given one level below the ministry, which includes a mixture of agencies underneath the ministry, departments, and individual programs. You can find these in Appendix 11 of the Estimates to the Budget Proposal 2021 (pp. 189-203).

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

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program for BY-1.

Comments: I would consider Appendix 11 to which the researcher refers to as the administrative classification. the program level details are scant and few (such as government debt service) to be considered program level details. And even if the appendix would be accepted as program level details, I would argue that the answer should be B rather than A. I summed up the Appendix 11 numbers for year 2020, which is the numbers approved by the budget amendment, to equal 11.653 trillion MNT, which is 80 percent of the general budget spending for 2020 given in the same document (Appendix 3).

Government Reviewer

Opinion: Agree

IBP Comment

Please see indicator 6 for more details.

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:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021  
<https://www.legalinfo.mn/additional/details/3866?lawid=14829> – amendment to the 2020 budget (supplementary budget) approved on August 28, 2020

**Comment:**

The legislature amended the original 2020 budget (BY-1) on August 28, 2021 due to the impact of the COVID-19 pandemic. The updated numbers are included in the 2021 budget proposal. For instance, in Appendix 11 of the Estimates to the Budget Proposal 2021 (pp. 189-203), column 8 (2020 Toд.) refers to the updated budgetary numbers.

**Peer Reviewer**

Opinion: Agree

Comments: While the BY-1 numbers were updated by in-year budget amendments, it is not actual expenditures. Per guidelines to the question, I would agree with the researcher.

**Government Reviewer**

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

**Comment:**

Appendix 11 of the Estimates to the Budget Proposal 2021 (pp. 189-203) provides information on expenditure by administrative classification for the years 2013-2020 (8 years prior to the budget year).

Appendix 13 to the to the Estimates to the Budget Proposal 2021 (pp. 206-215) provides list of expenditures by economic classification for the years 2013-2020.

Appendix 14 to the to the Estimates to the Budget Proposal 2021 (pp. 216-218) provides list of expenditures by functional classification only for the budget year of 2021. No prior-year information is presented.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification  
Economic classification

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 11 of the Estimates to the Budget Proposal 2021 (pp. 189-203) provides information on expenditure by administrative classification for the years 2013-2020 (8 years prior to the budget year).

Appendix 13 to the the Estimates to the Budget Proposal 2021 (pp. 206-215) provides list of expenditures by economic classification for the years 2013-2020.

Appendix 14 to the the Estimates to the Budget Proposal 2021 (pp. 216-218) provides list of expenditures by functional classification only for the budget year of 2021. No prior-year information is presented.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable 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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

Budget expenditures for BY-2 (and several years before that) are given one level below the ministry, which includes a mixture of agencies underneath the ministry, departments, and individual programs. You can find these in Appendix 11 of the Estimates of the Budget Proposal 2021 (pp. 189-203).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Comments: I would consider Appendix 11 to which the researcher refers to as the administrative classification. The program level details are scant and few (such as government debt service) to be considered program level details. And even if the appendix would be accepted as program level details, I would argue that the answer should be B rather than A. I summed up the Appendix 11 numbers for year 2020, which is the numbers approved by the budget amendment, to equal 11.653 trillion MNT, which is 80 percent of the general budget spending for 2020 given in the same document (Appendix 3), and expect that such exercise for year 2019 and prior would yield similar proportions.

Government Reviewer

Opinion: Agree

IBP Comment

Please see indicator 6 for more details.

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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendices 11 and 13 of the Estimates to the Budget Proposal 2021 (pp. 189-203 and 206-215) give information on the actual expenditures. The most recent year is 2019, denoted 2019 Гүйц. in column 7 of both Appendix 11 and Appendix 13.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Appendix 5 to the to the Estimates to the Budget Proposal 2021 (pp. 179-180) contains a list of all tax and non-tax revenue by individual sources. Revenue data is given for the budget years of 2013-2020, i.e. 8 years prior to the proposed budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Appendix 5 to the to the Estimates to the Budget Proposal 2021 (pp. 179-180) contains a list of all tax and non-tax revenue by individual sources. Item 1 (with sub-items 1.1-1.8) has a listing of individual tax sources and item 2 (sub-items 2.1-2.3) provides information on individual non-tax revenue sources. Revenue data is given for the budget years of 2013-2020, i.e. 8 years prior to the proposed budget year.

For FY 2020 we find the following numbers:

Other tax revenue 1.8.1.10 - 71,091.2

Other taxes 1.8.4.1 - 353.0

Other non-tax revenue 2.1.8 - 74,697.0

Total other - 146,141.2

This is 1.5 percent of total revenue.

Peer Reviewer

Opinion: Agree

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:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> - download link of the executive's budget proposal for 2021

<https://www.legalinfo.mn/additional/details/3866?lawid=14829> - amendment to the 2020 budget (supplementary budget) approved on August 28, 2020

**Comment:**

The legislature amended the original 2020 budget (BY-1) on August 28, 2021 due to the impact of the COVID-19 pandemic. The updated numbers are included in the 2021 budget proposal. For instance, in Appendix 5 of the Estimates to the Budget Proposal 2021 (pp. 179-180), column 8 (2020 Тод.) refers to the updated budgetary numbers.

**Peer Reviewer**

Opinion: Agree

Comments: In year budget amendment numbers are presented for BY-1, or 2020, and not actual revenues.

**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:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> - download link of the executive's budget proposal for 2021

**Comment:**

Appendix 5 of the Estimates to the Budget Proposal 2021 (pp. 179-180) contains a list of all tax and non-tax revenue by individual sources. Revenue data is given for the budget years of 2013-2020, i.e. 8 years prior to the proposed budget year.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for

revenues rather than expenditures.

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 5 of the Estimates to the Budget Proposal 2021 (pp. 179-180) contains a list of all tax and non-tax revenue by individual sources. Revenue data is given for the budget years of 2013-2020, i.e. 8 years prior to the proposed budget year.

Peer Reviewer

Opinion: Agree

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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 5 of the Estimates to the Budget Proposal 2021 (pp. 179-180) give information on the actual revenues. The most recent year is 2019, denoted 2019 Гүйц in column 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bccbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

We find the following:

1. Chapter 9 on Government Debt of the Introduction to the Budget Law 2021 (PDF pp 138-141) gives a description of debt issues as well as related tables and figures. Table 21 on PDF page 138 has information on total debt outstanding, domestic vs external, as well as type of debt by the end of 2018, 2019 and half-year of 2020 (BY-1). There is no end-of-year information for 2020 (BY-1).
2. There is discussion on the interest rates on certain debt instruments (but not all), especially international bonds, in the narrative text on PDF p. 140. The information on interest rates is both for 2020 and 2021.
3. Appendix 3 of the Estimates (PDF pp. 175-176) describes the sources of funding of budget deficit. The information includes numbers on government short and long-term bills, domestic and foreign borrowing (including the net new borrowing) and others for 2013-2020, i.e. 8 years prior to the budget year.

There is no information on the interest payments and maturity profile of the debt for any year prior to the budget year of 2021. Thus, for the BY-1, only 2 out of 6 items of core information is presented in the budget proposal.

Peer Reviewer

Opinion: Agree

Comments: Interest payments are not given explicitly, rather, it is given under 'Debt service payment', in the general budget data, Appendix 1, to equal 1,137,546.0 mln MNT and all coming from state budget financing for 2021. The principal payment is given separately, under the budget deficit financing section in Appendix 1. Appendix 13, which gives functional classification of the budget, explicitly gives the number, 1,137,546.0 mln MNT, to be interest payment on both domestic and foreign debt. So only maturity profile of the debt is not provided. The same information is available for years 2013-2020. I would consider giving B instead of C.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 3 of the Estimates to the Budget Proposal 2021 (PDF p. 175-176) describes the sources of funding of budget deficit. The information includes numbers on government short and long-term bills, domestic and foreign borrowing (including the net new borrowing) and others for 2013-2020. The most recent actual data is for 2019 (BY-2). See column 7 of the table (2019 Гүйц). Other debt figures, such as actual total debt outstanding, can be found for the year of 2019 (BY-2) in the Chapter 9 on Government Debt of the Introduction to the Budget Law 2021 (PDF p. 138).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

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

*Please provide in the comments a list of all known extra-budgetary funds.*

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021  
<https://www.legalinfo.mn/law/details/14848> - Law on Government Special Funds (revised version), approved on November 13, 2019 and effective January 1, 2020)

Comment:

The executive's budget proposal has three parts: the state budget (comprised of the central government and local government budget) and budget for the Social Security Fund and Health Insurance Fund, which are set up separately from the state budget. All information in terms of revenue, financing, and expenditure of the fund is presented in the budget proposal and approved by the parliament. PDF Pages 160-162 of the Budget proposal 2021 provide a narrative on the policies and rationale as well as estimates on the revenue and expenditure of the Social Insurance Fund. PDF Pages 170-171 provide similar information on the Health Insurance Fund.

At the end of 2020, there were 23 government special funds (including the above two funds), pursuant to clause 5.3 of the Law on Government Special Funds.

Chapter 5, Section 5.10 of Introduction to the Budget Proposal 2021 (PDF pp. 122-128) gives information on policy rationale for selected extra-budgetary funds. There is also information on the expenditures of 20 special funds in Table 14 on PDF page 122, including Social Insurance Fund and Health Insurance Fund.

Appendix 6 to the Estimates to the Budget Proposal 2021 (PDF pp. 181-183) contains revenues to be raised by revenue-generating agencies, including special funds (e.g., Education Fund).

Appendix 8 provides detailed information on the revenue and expenditure of the Social Insurance Fund (PDF p. 185-186) and Appendix 9 provides detailed information on the revenue and expenditure of the Health Insurance Fund (PDF p. 187).

Appendix 11 to the Estimates (pp. 189-203) has information on the aggregate expenditures of all agencies, including special funds (these are organized by ministerial portfolios).

There is no direct information on financing of special funds. Most of the funds are financed from the state budget (as specified in Law on Government Special Funds). It could be assumed that the difference between revenue and expenditure is financed from the state budget. Few funds are to be financed through donations and gifts, pursuant to the law. However, no information is given on these sources of financing.

It should also be noted that the government set up two other funds, mostly based on mining revenues: Fiscal Stabilization Fund and Future Heritage Fund. Information on these funds is available to a limited extent in EBP (for example, information on their revenue are included in Sections 4.2, 4.3 and 4.4 on PDF pp.105-106 and Annex 1 on PDF p173).

Peer Reviewer

Opinion: Agree

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 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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 5 to the Estimates to the Budget Proposal 2021 (pp. 179-180) provides estimates for the consolidated budget revenue, including social security payments (extra-budgetary revenue). Appendix 13 (pp. 206-215) provides consolidated expenditure, both budgetary and some extra-budgetary. For instance, the table includes subsidies to state and private enterprises (ТАТААС on p. 214). In terms of sources of financing, the table specifies financing from government special funds (Засгийн газрын тусгай сангаас санхүүжих), financing from the Social Insurance Fund (including Health Insurance Fund) (Нийгмийн даатгалын сангийн төсвөөс санхүүжих), and financing from the Development Bank (Хөгжлийн банкны эх үүсвэрээр санхүүжих). However, the coverage is not comprehensive. Some missing items include quasi-fiscal activities of some government special funds and state-owned banks.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: The government shows budgets for the central government, local government, social insurance fund and health insurance fund. These four budgets are defined as 'general government budget', or general budget. Government special funds are part of the state budget. It is true that each extrabudgetary fund is not fully covered in terms of the balance, or its investment activities, but the revenues and expenditure are shown in the budget document. Also, key funds, such as Fiscal Stabilization, Future Heritage, Health Insurance and Social insurance, are described in detail in terms of both revenue and expenditures, while all other smaller funds are presented in terms of expenditures in Appendix 11 (and these funds do not have earmarked revenue). So I would be inclined to answer A, although B, the answer chosen by the researcher, could also be considered if the balance of individual funds, as well as explicit revenue, should be a part of the budget information.

Government Reviewer

Opinion: Agree

IBP Comment

IBP confirms researchers response of B. While there is information on central government's finances scattered through the Budget Proposal documents (as referenced by both researcher and peer reviewer), this information is not presented in a consolidated table that allows us to get the full picture in one place. As per guidelines, score B applies.

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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Chapter 7 of the Introduction to the Budget Proposal 2021 (p. 131) provides the narrative discussion on the local government budget, covering

intergovernmental transfers. Appendix 10 (p. 188) of the Estimates to the Budget Proposal 2021 provide information on intergovernmental transfers.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

**Comment:**

**Comment:**

Expenditures (both capital and current) are displayed by aimags (provinces) and in some cases by smaller administrative units (soums and districts). For instance, Appendix 10 of the Estimates on the budget proposal (PDF p. 188) provides information on two types of central government allocations to local governments: (i) transfers to finance general government services in the regions such as education etc., and (ii) intergovernmental transfers to be spent at the discretion of local governments. The examples of the first type of expenditures are special purpose transfers (column 8) which are earmarked expenditure (Тусгай зориулалтын шилжүүлэг). These are spent on education, basic health and child development and protection services, but displayed as a bulk sum rather than by expenditure type. Transfers from the Health Insurance Fund (column 9) to be spent on providing other health services at the local level (non-primary).

Appendix 10 to the Estimates on the budget proposal (PDF p. 188) provides information on allocations to local development funds of all aimags (provinces) of Mongolia (columns 11-16). These allocations are formula-based and are in addition to central government transfers to finance basic

public services such as education and health. Resources allocated to the local development funds are spent on projects based on direct voting of local citizens. Additionally, Appendix 2 to the Budget Law 2021 (PDF p. 43-75) provides a list of all investment projects to be financed from the central budget, including facilities in the rural and urban districts. These are central government capital expenditures to finance investment projects at the local level.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
After discussion with researcher, IBP revised score from C to D. Transfers to subnational governments do not qualify as alternative display.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:  
None of the above

Source:  
<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> - download link of the executive's budget proposal for 2021

Comment:  
geographic distribution of resources to the local development fund

Peer Reviewer  
Opinion: Agree  
Comments: distribution of capital expenditures by administrative regions is shown.

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:



c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 13 of the Estimates to the Budget Proposal 2021 (p. 206-215) provides information on the current subsidies to state-owned enterprises (public corporations) and private corporations (denoted ТАТААС page 206) as a single line item. Introduction to the budget (p. 120) discusses the rationale and amount of transfer to public corporation (electricity company) to support the use of electricity for heating for the purposes of reducing air pollution.

Information on subsidies by functional classification (denoted Татаасын зориулалт) is provided in Annex 14 on PDF p.216 where all the transfers from state budget to the public sector is listed. But a narrative discussion is not included.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Comments: Appendix 13 shows information for subsidies to state entities, and not public corporations. State entities can include SOEs (public corporations) and budget entities such as clinics. Also, the total subsidies to the state entities is MNT 589,741.4 mln, and to private entities MNT 235,441.9, and the total would be MNT 825,183 mln. Appendix 14, subsidy purpose line that the researcher refers to, shows the purpose of MNT 649,673.3 mln, i.e. not all subsidies, and it is not clear if the two lines are related. As such, I will assess this question as C.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the reviewers. IBP worked with researcher to revise score (from B) to C as information on subsidies by functional classification (denoted Татаасын зориулалт) is provided in Annex 14 on PDF p.216 where all the subsidies from state budget to the public sector is listed. It includes subsidies for: i) covering loss of electricity transmission system, ii) covering loss of thermal power plants, iii) covering loss of public transport, iv) Improving air quality, v) covering loss of diesel power plants, and vi) water supply (denoted Цахилгаан дамжуулах системийн алдагдалд олгох татаас, Дулааны станцийн алдагдалд олгох татаас, Нийтийн тээврийн алдагдалд олгох татаас, Агаарын чанарыг сайжруулахад олгох татаас, Дизелийн станцийн алдагдлын татаас, Усан хангамжийн татаас).

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

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

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

*The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.*

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the*

core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

<https://www.legalinfo.mn/law/details/15792?lawid=15792> – Government decree No. 211 of December 13, 2020 on Some Measures to Support Households, Business Entities and Organizations during the Coronavirus (COVID-19) Pandemic

КОРОНАВИРУС ХАЛДВАР (КОВИД-19)-ЫН ЦАР ТАХЛЫН ҮЕД АЙЛ ӨРХ, АЖ АХУЙН НЭГЖ, БАЙГУУЛЛАГАД ДЭМЖЛЭГ ҮЗҮҮЛЭХ ЗАРИМ АРГА ХЭМЖЭЭНИЙ ТУХАЙ

Comment:

Budget proposal documents do not provide any estimates or narrative on quasi-fiscal activities. For instance, the government announced its third anti-pandemic package in December 2020. The government annulled payment of utility bills – electricity, heating, clean water, sewerage, and waste removal – for all households and most private sector entities from December 1, 2020 until July 1, 2021. The decree orders the Erdenet Copper and Molybdenum Company (a public corporation) to cover the payment of the bills. These are not included in the budget documents. There is also no information on low-rate mortgages and loans.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

d. No, information related to financial assets is not presented.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> – download link of the executive's budget proposal for 2021

Comment:

No information is found in the budget proposal documents.

Peer Reviewer

Opinion: Agree

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

Government Reviewer

Opinion: Agree

Comments: Such information is included in the Government financial statistics. Account sheet

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

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

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

No information is found in the budget proposal documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Such information is included in the Government financial statistics. Account sheet

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

**GUIDELINES:**

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget,*

making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

The EBP contains information on concession agreements and related payments estimates in the budget year to concession holders for the work that was performed in the past (PDF p.130 and section 9.1 Government debt management on PDF p.138).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

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

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal  
<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> - download link of the executive's budget proposal for 2021

Comment:

Chapter 9, Section 9.2 of the Introduction to the Budget Proposal 2021 (PDF pp. 140-141) contains information on the contingent liabilities of the government. The following information is given: a statement of purpose for each of the 4 cases of guarantees (contingent liability); and the amount of outstanding guarantees at the end of the budget year by each case. It was stated in the budget document (PDF p. 140 of the same document) that the government has not issued any new guarantees since 2016, meaning the new guarantee commitment is zero. There are no insurance commitments issued by the executive.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbba.pdf> - download link of the executive's budget proposal for 2021

Comment:

No information is found in the budget proposal documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

*GUIDELINES:*

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbba.pdf> - download link of the executive's budget proposal for 2021

Comment:

Chapter 8 of the Introduction to the Budget Proposal 2021 (PDF pp. 132-137) contains information on donor assistance. Table 20 (PDF p.132) provides estimate for 2021 by multilateral and bilateral development partners. The chapter provides a narrative discussion of the proposed sources and uses of donor assistance in 2021. However, the estimates include only monetary assistance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: All the donor assistance estimates are converted into monetary unit and some of which are exempt from tax, along with a narrative discussion.

IBP Comment

IBP worked with researcher to maintain score C. This indicator is looking for disaggregated information on the sources of donor assistance for the budget year.

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

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bccbca.pdf> – download link of the executive's budget proposal for 2021

**Comment:**

Chapter 4, section 4.10 of the Introduction to the Budget Proposal 2021 (PDF p. 113) contains information on tax expenditures. The section describes the types of tax expenditure, reference to the existing laws that provide for tax expenditures (which could serve as the rationale for the policy, first column of Table 8 on PDF p. 113). The estimate of revenue foregone is given for 2021-2023 (same table). There is no information on the beneficiaries.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Although beneficiaries information is missing, the document provides information on laws and regulations that back up the tax expenditures which is an additional information beyond core elements.

**IBP Comment**

IBP worked with researcher to maintain answer choice C. This is a change in practice where 2021 EBP does not include a narrative on the beneficiaries and actuals for previous years compared to 2019 EBP (<http://www.iltod.gov.mn/wp-content/uploads/2018/10/Bagts-1.pdf>). Chapter 4, section 4.8 of the Introduction to the Budget Proposal 2019 (p. 95) contained information on tax expenditures. The section described the types of tax expenditure, reference to the existing laws that provide for tax expenditures (which could serve as the rationale for the policy, first column of Table 6 on p. 95), the beneficiaries (the text directly below Table 6 on p. 95), its estimate for 2019 and 2020 as well as actual numbers for the years of 2015-2018 (Table 6 on p. 95).

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

**GUIDELINES:**

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

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive's budget proposal for 2021

**Comment:**

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

-Sources of revenue of Budget Stability Fund (Төсвийн тогтворжуулалтын сан) are discussed in Sections 4.3 (PDF p.106) and Sources of revenue of Future Heritage Fund (Ирээдүйн өв сан) are discussed in Sections 4.4 (PDF p.106). Estimates of revenue for 2021 are presented in Table 5 (PDF p.105).

-Budget of Social Insurance Fund (Нийгмийн даатгалын сан) is discussed on (PDF p.124). Estimates of revenue for 2021 are presented in Table 16 on the same page.

Section 5.10 of the Introduction to the Budget Proposal 2021 mentions a couple of examples of earmarked revenue.

PDF p. 123-124 – mentions an estimated amount of 72.9 billion MNT of revenue to be collected through the fees on foreign labor force to be used for providing allowances to students in vocational training centers.

PDF p. 128 – mentions road tolls in the amount of 25 billion MNT to be collected in the Road Fund to be used for maintenance of roads.

But narrative discussions are very brief.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Mongolia has some other earmarked revenue which are not discussed in the EBP. For instance, 5% of mineral royalties should go to the Local Development Fund. The discussion on local development fund (page 131 of EBP) does have total numbers for the LDF, but not whether this 5% of royalties were fully mobilized, and what this 5% amounts to. Therefore, my answer would be C.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: All the necessary earmarked revenues are presented in EBP 2021 along with narratives discussion, on the same source the researcher has provided.

**IBP Comment**

IBP worked with researcher to revise score to A (from B). Estimates on earmarked revenues from 5% of mineral royalties that is directed to the Local Development Fund is provided in Column 13 of the table on Annex 10 (Pdf p.188). The estimates are disaggregated by provinces. However, discussion on Local Development Fund (pdf p.131) is very brief.

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

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear*



description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive’s budget proposal for 2021 posted on the government’s glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> – download link of the executive’s budget proposal for 2021

Comment:

Chapters 2, 4, 5, and 6 of the Introduction to the Budget Law 2021 have some discuss of policies and related estimates for the budget year. Chapter 2 (PDF pp. 98-102) has general fiscal policy guidelines, formulated as general statements without budget estimates. Chapter 4 (PDF pp. 105-113) discusses revenue related policies and their implications on budget revenue. Chapter 5 on current expenditures (PDF pp. 114-128) contains both expenditure estimates (some are in the form of graphs and tables) along with the narrative description of policies. Chapter 6 on the Capital Expenditures (PDF pp. 129-130) has the same type of information on investment projects (e.g., building new schools etc.). The discussion does not have a strong direct link between the policy goals and the budget. Also, the discussion does not cover all policy goals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

No information is found in the budget proposal documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: EBP is drafted and approved for 1 FY. However, PBS does include multi-year frame of policy goals.

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

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

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

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> – download link of the executive's budget proposal for 2021

Comment:

Appendix 13 to the Estimates (PDF p. 207) contains the following non-financial data: number of budget and non-budget entities, number of public employees (by categories and sectors), number of students by level of education (secondary schools, pre-school, and vocational).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP worked with researcher to understand that only financial estimates are presented for some of the inputs, not the non-financial data. Answer choice is revised from C to D.

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:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Appendix 1 of the draft Budget Law 2021 (PDF pp. 23-42) contains non-financial information on the desired results for programs, organized by ministerial portfolios (i.e. by administrative classification).

A few examples of non-financial data on results:

32 Minister of Culture

32.1.1 Share of individuals who receive services of cultural and art organizations (% of total population) – 75%

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

29 Minister of Health

29.1.1 Infant mortality rate (per 1000 live births) – 12.3

29.3.1 Ration of medical doctors to nursing personnel – 1:1.3

24.2 General education

24.2.1 Number of students – 717,142

24.2.2 Number of secondary schools - 870

24.2.3 Enrollment rate – 93%

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget*

does not present nonfinancial results.

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbca.pdf> - download link of the executive's budget proposal for 2021

Comment:

Appendix 1 of the draft Budget Law 2021 (PDF pp. 23-42) contains non-financial information on the desired results for programs, organized by ministerial portfolios (i.e. by administrative classification). For each non-financial result, there is a target.

However, some indicators are not expressed in terms of numbers (counts, percentages, dates, etc.). We observe three reasons: (i) performance cannot be measured in terms of numbers, for example, they may be YES/NO type of targets; (ii) performance can be measured in terms of numbers, but the target numbers cannot be determined at the time of putting the budget proposal (the issues will be tackled as they come along); and lastly (iii) performance can be measured in terms of numbers or more specifically, but the entity did not put enough effort to identify the target (i.e., the target is too vague).

The example of (i) is:

17.1.1 Provide legal and professional guidance, coordination and support to all government decisions – target: full compliance with laws and regulations (PDF p.30)

The example of (ii) is:

17.2.9 Prepare inquiries on the social, economic and financial situation of Mongolia, develop recommendations and provide the Prime Minister with necessary information and research – as requested (PDF p.30)

The example of (iii) is:

23.1.1 Implement defense measures outlined in policy documents – as implemented (PDF p.36)

Overall, with very few exceptions, entities defined their targets reasonably precisely.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Appendix 1 /page 23 of pdf/ of the EBP presents FY 2021 performance targets for all the non-financial indicators.

IBP Comment

For cross country consistency, score is revised to A (from B).

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

**GUIDELINES:**

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

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

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

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcba.pdf> - download link of the executive's budget proposal for 2021

Comment:

Chapter 5, section 5.5 of the Introduction to the Budget Proposal 2021 (PDF pp.117-119) contains a narrative and estimates of social protection policies. In particular, the information includes social welfare pensions, food stamp and other programs for the poor and vulnerable individuals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

[https://mof.gov.mn/files/uploads/article/2\\_%D0%A2%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B5%D1%80%D3%A9%D0%BD%D1%85%D0%B8%D0%B9%D0%BB%D3%A9%D0%BD\\_%D0%B7%D0%B0%D1%85%D0%B8%D1%80%D0%B0%D0%B3%D1%87\\_%D0%BD%D0%B0%D1%80%D1%82\\_.pdf](https://mof.gov.mn/files/uploads/article/2_%D0%A2%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B5%D1%80%D3%A9%D0%BD%D1%85%D0%B8%D0%B9%D0%BB%D3%A9%D0%BD_%D0%B7%D0%B0%D1%85%D0%B8%D1%80%D0%B0%D0%B3%D1%87_%D0%BD%D0%B0%D1%80%D1%82_.pdf)  
- Letter to general budget governors (line ministers and others)

<https://mof.gov.mn/article/entry/news-07-10> - Guidelines for preparing the draft budget for 2021 and the budget for 2022-2023 (general link), published on July 10, 2020 on the MoF website

2021 оны төсвийн төсөл, 2022-2023 оны төсвийн төсөөлөл бэлтгэх удирдамж

[https://mof.gov.mn/files/uploads/article/6\\_%D0%A3%D0%B4%D0%B8%D1%80%D0%B4%D0%B0%D0%BC%D0%B6\\_2021\\_.pdf](https://mof.gov.mn/files/uploads/article/6_%D0%A3%D0%B4%D0%B8%D1%80%D0%B4%D0%B0%D0%BC%D0%B6_2021_.pdf) - Guidelines for preparing the draft budget for 2021 and the budget for 2022-2023 (document link)

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*GUIDELINES:*

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

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

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

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

Answer:

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

Source:

<http://forum.parliament.mn/projects/10874> - On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

<http://forum.parliament.mn/files/93900> (download link) - Introduction to the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget

Comment:

"Chapter 1. Macroeconomic Outlook for 2021 and Projections for 2022-2023" of the Introduction (second link) contains the following information:

- Table 4 on PDF p. 12 has information on nominal GDP level and real growth rate projections for 2021-2023. Growth data is presented by mining and non-mining sectors

- Discussion on PDF p. 11 and PDF p.13 on inflation rates (actual on PDF p. 11 and projection on PDF p. 13). Table 5 on PDF p. 15 gives inflation statistics (Consumer Price Index, row 2)

- Text on PDF p. 5-6 provides projections of prices of major export commodities (copper, coal, gold, crude oil, iron ore etc.) and discussion of international trade on PDF p. 5 and PDF p. 10

- Text and figures on PDF p. 7-8 provide balance of payment and international trade data and discussion for 2021-2023.

The document does not provide information on interest rates. Draft Law contains only limits and estimates of certain macroeconomic and fiscal indicators. Neither Draft Law (at <http://forum.parliament.mn/files/93896>) or Introduction to the PBS (a supporting document) does not provide information on central bank interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: PBS provides information on 4 core elements and beyond. Government debt interest rate information is available on p.26, Table 12.

Researcher Response

Draft of Law on PBS was submitted to the Parliament with supporting documents as found at <http://forum.parliament.mn/projects/10874>. However, since there is information beyond the core in the Introduction, would like to score "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:**

Source:

<http://forum.parliament.mn/projects/10874> - On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

<http://forum.parliament.mn/files/93900> (download link) - Introduction to the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget

**Comment:**

"Chapter 2. Medium-Term Fiscal Policy Strategies" of the Introduction (second link) contains a brief discussion of expenditure policies for the upcoming years (PDF pp. 14-15).

Table 5 on PDF p. 15 gives fiscal data for 2021-2023 (projections), including total expenditure (row 4), total revenue (row 3), fiscal balance and their share in the GDP.

More detailed discussion of expenditure policies is given in Section 3.3.2 (PDF pp. 20-21) of "Chapter 3. Fiscal Outlook and Projections". The document discusses separately capital expenditure (Section 3.4 on PDF p. 22-23).

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: While the discussion of expenditure policies and priorities and an estimate of total expenditures are given, no total expenditure numbers are given in relation to these policies and priorities. For instance, the introduction of digital, transparent and efficient expenditure reforms for medium term is given as one of the strategies. But there is no estimate of expenditures associated with this priority, both in terms of costs and savings arising from this policy. As such, I would give score B.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Agree with score "B" as suggested by the PR.

**IBP Comment**

For cross country consistency, IBP maintained response A (same as in previous years). The pre-budget statement presents an estimate of total expenditures and total revenues, a narrative discussion on fiscal policies and priorities, and broad classification of expenditures into current and capital. As per guidelines, this qualifies for an A response.

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

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

**GUIDELINES:**

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

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

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

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

**Answer:**

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

**Source:**

<http://forum.parliament.mn/projects/10874> - On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

<http://forum.parliament.mn/files/93900> (download link) - Introduction to the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget

**Comment:**

"Chapter 2. Medium-Term Fiscal Policy Strategies" of the Introduction (second link) contains a brief discussion of revenue policies for the upcoming years (PDF pp. 14-15).

Table 5 on PDF p. 15 gives fiscal data for 2021-2023 (projections), including total expenditure (row 4), total revenue (row 3), fiscal balance and their share in the GDP.

More detailed information on the revenue is given in Section 3.3.1 (PDF pp. 19-20) of the "Chapter 3. Fiscal Outlook and Projections". Additional information is given on the global prices on the commodities and export projections (Table 10 on PDF p. 20). No information is given on tax and non-tax revenue, or any other revenue classification.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: While the discussion of revenue policies and priorities and an estimate of total revenue are given, no total revenue numbers are given in relation to these policies and priorities. For instance, the introduction of customs reforms is given as one of the strategies. But there is no estimate of revenue associated with this priority, both in terms of additional revenue or cost savings arising from this policy. As such, I would give score B, i.e. no information beyond core is given.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

For cross country consistency, IBP maintained response A. Guidelines for this indicator suggest estimates for total revenues and discussion of revenue policies and priorities (regardless of revenue estimates for the policy priorities).

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:

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

Source:

<http://forum.parliament.mn/projects/10874> - On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

<http://forum.parliament.mn/files/93900> (download link) - Introduction to the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget

Comment:

"Chapter 4. Government Debt: Outlook and Strategies" (PDF pp. 24-27) gives information on debt position and outlook of the country. Figure 14 on PDF p. 25 gives information on debt service, including interest payment, principal payment, and their share in total revenue and current expenditure. Text and Figure 15 on PDF p. 26 discuss total debt outstanding as a share of GDP.

Chapter 2, Table 5 on PDF p. 15 gives data on the net present value of total debt outstanding by the end of 2021 and 2022-2023 and as a share of GDP (row 8).

The data on net new borrowing expected for the budget year of 2019 is given in Table 7 (PDF p.16) in the last row. However, no such data is available for the 2021 budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The guideline says that deficit may be accepted as a proxy of "net new borrowing". The deficit information can viewed in 6th line item of the Table 5, p.15 of the PDF.

Researcher Response

Agree with score "A" as that deficit may be accepted as a proxy of "net new borrowing". The deficit information can viewed in 6th line item of the Table 5, p.15 of the PDF.

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

GUIDELINES:

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

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total

expenditures, but could include more detail than just the aggregate total.

Answer:

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

Source:

<http://forum.parliament.mn/projects/10874> - On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

<http://forum.parliament.mn/files/93900> (download link) - Introduction to the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget

Comment:

Table 5 on PDF p. 15 gives total expenditure estimates for the end of 2021 and 2022-2023, i.e. 2 years beyond the budget year (row 4).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

Answer:

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

Source:

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021

МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ТУХАЙ

<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

Comment:

Article 6 of the Budget Law 2021 spells out expenditure by ministerial portfolios (general budget executors). Total of 32 portfolios are presented.

Appendix 2 to the Budget law 2021 gives a detailed list of all investment projects to be financed in 2021 by ministerial portfolios (administrative classification). No other classification is given.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification

Source:

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021

МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ТУХАЙ

<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

Comment:

Article 6 of the Budget Law 2021 spells out expenditure by ministerial portfolios (general budget executors). Total of 32 portfolios are presented.

Appendix 2 to the Budget law 2021 gives a detailed list of all investment projects to be financed in 2021 by ministerial portfolios (administrative classification). No other classification is given.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

*To answer “a,” the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer “b,” the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021

<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

Comment:

Appendix 1 to the Budget Law 2021 gives information on targeted performance indicators by programs. However, no information is found on expenditure estimates by programs.

Peer Reviewer

Opinion: Agree

Comments: The subdivision under each general budget governor includes the individual list of capital expenditures. The total under each budget governor (again, budget governor and not the administrative unit) is 1,390,921 million MNT, and also the list of concessions (266,268.7 million MNT) and the list of foreign funded grants to local governments (359,860.3 million MNT) for a total of 2,017,050.00 million MNT, which is roughly 15 percent of the state budget expenditures (of 12,969,763 million MNT).

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: Appendix 2 of the 2021 Budget law provides capital expenditure disaggregated at the capital project level.

IBP Comment

For cross country consistency, IBP revised response to C (from D) based on the few programs presented as capital projects in Appendix 2. As the guidelines are looking for program level information independently in each document, answer choice is applicable. IBP acknowledges that lack of consistency in Mongolian budget documents - the programs assessed in Executive's Budget Proposal (indicator 6) are not presented in the Enacted Budget.

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

**GUIDELINES:**

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

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

**Answer:**

b. No, the Enacted Budget does not present revenue estimates by category.

**Source:**

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021  
<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

**Comment:**

Article 3 of the Budget Law 2021 lists revenue estimates by ministerial portfolios (general budget executors). Total of 18 portfolios are presented. However, no revenue categories are presented.

Peer Reviewer

Opinion: Agree

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:**

d. No, the Enacted Budget does not present individual sources of revenue.

**Source:**

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021  
<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

**Comment:**

Article 3 of the Budget Law 2021 lists revenue estimates by ministerial portfolios (general budget executors). Total of 18 portfolios are presented. However, no revenue categories are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

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

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

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021  
<http://www.parliament.mn/n/8abon> - Enacted budget published in a government weekly

**Comment:**

Article 13 of the Budget Law 2021 provides the cap for net new borrowing and guarantees for the budget year. No other debt data is available.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: In addition to information on the amount of net new borrowing required during the budget year, amount of interest payment is stated under Ministry of Finance portfolio: "үүнээс зээлийн хүүгийн төлбөрт 965,523.5" (Article 6 of the 2021 Budget law)

**IBP Comment**

Thanks to the reviewers. IBP worked with researcher to revise answer choice to B based on information on expenditure for interest payments on the debt is found under Minister of Finance (Heading 21) (denominated Сангийн сайд Урсгал зардал үүнээс: Зээлийн хүүгийн төлбөрт).

64. What information is provided in the Citizens Budget?

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

**GUIDELINES:**

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

**Answer:**

a. The Citizens Budget provides information beyond the core elements.

**Source:**

<http://iltod.mof.gov.mn/> - Executive's general website of Citizens' Budget (interactive up-to-date data on the budget proposal and enacted budget and its execution)

<http://iltod.mof.gov.mn/budget/macro> - Macroeconomic indicators of the Citizens' Budget

[https://mof.gov.mn/files/uploads/article/irgediin\\_tusuv\\_2021.pdf](https://mof.gov.mn/files/uploads/article/irgediin_tusuv_2021.pdf) - Citizens' Budget for 2021 Budget Proposal

**Comment:**

Second link above provides information on macroeconomic indicators for the current fiscal year.

Citizens' Budget for 2021 Budget Proposal gives information on the general fiscal policies (PDF p. 9), macroeconomic forecast (GDP, real GDP growth rate, inflation, external trade) (PDF p. 11), revenue and expenditure totals and fiscal balance (PDF p. 13). Contact information (email address) is on PDF p2 (last row).

The website lists contact information (first link above).

Additional information includes individual sources of tax and non-tax income (PDF pp. 13), specific revenue policies and reforms, e.g. tax and customs reforms (PDF p. 16-24), economic classification of expenditures (PDF p. 13), expenditures by portfolios (PDF p. 27), investment (PDF pp. 30-32), debt and foreign aid information (PDF pp. 48-51), and local government (PDF p.34).

Overall, the Citizens Budget is produced for both budget proposal, enacted budget as well as execution of the enacted budget. In either case, it is a detailed, comprehensive document.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

c. A Citizens Budget is disseminated only by using one means of dissemination.

**Source:**

<https://mof.gov.mn/article/entry/2021tusuv> - Ministry of Finance news release on the 2021 budget proposal, together with the link to the Citizens' Budget (published October 3, 2021)

Comment:

Information on the Citizens Budget is disseminated through the executive's website (news release on Ministry of Finance website). There is a specially designated website of the citizens' budget, where comprehensive information is available to the public (second link above).

It is noteworthy that in March 2021, MoF added a new interactive website. This will be useful in future assessments. <http://iltod.mof.gov.mn/> - Executive's general website of Citizens' Budget (interactive up-to-date data on the budget proposal and enacted budget and its execution)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

IBP worked with researcher to maintain score C. Researcher is only aware of one means which is the most prominent.

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:

c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

Source:

<http://iltod.mof.gov.mn/> - Executive's general website of Citizens' Budget (interactive up-to-date data on the budget proposal and enacted budget and its execution)

Comment:

The executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Peer Reviewer

Opinion: Agree

Comments: I note that the citizens' budget is being produced since 2018, and became a regular product of the ministry of finance. The website where this document is produced has contacts at the ministry, like email and telephone. As such, (if Mongolia is to be considered a country where this document is produced regularly, and the contact information is sufficient), I would consider given the score of B.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

Comments: MOF has a dedicated e-mail address open to any suggestions and feedback on the CB booklet, yet it is not widely used by the public. Please refer to the bottom text on the second page of the CB booklet published on 3rd of October, 2020 : [http://iltod.mof.gov.mn:8080/uploads/legal/1610331729234CB\\_2021\\_final%20\(10222020\)%20\(1\).pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1610331729234CB_2021_final%20(10222020)%20(1).pdf)

IBP Comment

Many thanks to the reviewers for their comments. IBP worked with researcher to revise response to C (from D). As noted by government reviewer, MOF has a dedicated e-mail address open to any suggestions and feedback on the CB booklet. However, it is not widely promoted and used by the public. Moreover, the executive has not established any other mechanisms (such as focus groups, social networks, surveys, hotlines, and meetings/events etc.) to identify the public's requirements for budget information in the Citizen's Budget.

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:

<http://iltod.mof.gov.mn/budget/main> – Executive's designated website of the Citizens' Budget

<http://iltod.mof.gov.mn/education?subType=1> - Citizens' Budgets for 2018-2021

[https://mof.gov.mn/files/uploads/article/\\_%D0%A3%D0%BB%D1%81%D1%8B%D0%BD\\_2019\\_%D0%BE%D0%BD%D1%8B\\_3\\_%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80\\_%D1%83%D0%BB%D0%B8%D1%80%D0%BB%D1%8B%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D\\_1.pdf](https://mof.gov.mn/files/uploads/article/_%D0%A3%D0%BB%D1%81%D1%8B%D0%BD_2019_%D0%BE%D0%BD%D1%8B_3_%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80_%D1%83%D0%BB%D0%B8%D1%80%D0%BB%D1%8B%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D_1.pdf) – Citizens' Budget – Execution of the General Budget 2019, Quarters I-III

Comment:

A citizen's version of budget documents is published for two of the four stages of the budget process (budget formulation and execution). The citizens' budgets for FY 2021 budget proposal and for FY 2019 IYR are published on the Ministry of Finance website. No information is available about the budget audit stage.

CB for FY 2021 for budget proposal which was submitted to the Legislature on 29 September 2020 is published.

(Date of publication: 05/10/2020, [https://mof.gov.mn/files/uploads/article/irgediin\\_tusuv\\_2021.pdf](https://mof.gov.mn/files/uploads/article/irgediin_tusuv_2021.pdf) - Citizens' Budget 2021 Budget Proposal (Иргэдийн төсөв 2021 өргөн барьсан төсвийн төсөл))

CB for FY 2019 IYR is published.

([https://mof.gov.mn/files/uploads/article/\\_%D0%A3%D0%BB%D1%81%D1%8B%D0%BD\\_2019\\_%D0%BE%D0%BD%D1%8B\\_3\\_%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80\\_%D1%83%D0%BB%D0%B8%D1%80%D0%BB%D1%8B%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D\\_1.pdf](https://mof.gov.mn/files/uploads/article/_%D0%A3%D0%BB%D1%81%D1%8B%D0%BD_2019_%D0%BE%D0%BD%D1%8B_3_%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80_%D1%83%D0%BB%D0%B8%D1%80%D0%BB%D1%8B%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D_1.pdf) – Citizens' Budget – Execution of the General Budget 2019, Quarters I-III)

Peer Reviewer

Opinion: Agree

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 unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – "Glass account" monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: "Execution of the General Budget of Mongolia January 2020"

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=17a4383b0a0265a319f6f4bd1cd78926.pdf> (download link) – Quarterly report on macroeconomic analysis (3rd quarter of 2020)

Comment:

The government releases monthly budget execution reports through its glass account portal. The same information is available through the Ministry of Finance website. The reports present expenditure data by broad economic classification (PDF p. 2), by ministerial portfolios or administrative units (32 in total, PDF p. 5), and by sectors or functions (PDF pp. 8-9).

In addition to monthly reports, the government releases quarterly reports on government revenue and expenditure outlays and their diversion from the budgeted numbers (the fourth link above is on the third quarter of 2020). This a brief three-page document. The report contains expenditure by economic classification (PDF p. 3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – "Glass account" monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: "Execution of the General Budget of Mongolia January 2020"

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=17a4383b0a0265a319f6f4bd1cd78926.pdf> (download link) – Quarterly report on macroeconomic analysis (3rd quarter of 2020)

Comment:

The government releases monthly budget execution reports through its glass account portal. The same information is available through the Ministry of Finance website. The reports present expenditure data by broad economic classification (PDF p. 2), by ministerial portfolios or administrative units (32 in total, PDF p. 5), and by sectors or functions (PDF pp. 8-9).

In addition to monthly reports, the government releases quarterly reports on government revenue and expenditure outlays and their diversion from the budgeted numbers (the fourth link above is on the third quarter of 2020). This is a brief three-page document. The report contains expenditure by economic classification (PDF p. 3).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

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

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

**Answer:**

b. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

**Source:**

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – "Glass account" monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: "Execution of the General Budget of Mongolia January 2020"

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=17a4383b0a0265a319f6f4bd1cd78926.pdf> (download link) – Quarterly report on macroeconomic analysis (3rd quarter of 2020)

**Comment:**

The government releases monthly budget execution reports through its glass account portal. The same information is available through the Ministry of Finance website. The reports present expenditures by what they call "programs" [PDF p. 8, ТӨСВИЙН ЗАРЛАГА (ХӨТӨЛБӨРӨӨР)]. However, these so-called programs do not provide level of detail below an administrative unit, hence cannot be considered as programs. The government's quarterly narrative reports on government revenue and expenditure outlays and their diversion from the budgeted numbers (third link above is on the third quarter) does not contain expenditures by programs. Similarly, there is no information on programs in the quarterly macroeconomic reports.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

**Suggested Answer:**

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

Comments: IYR of Mongolia presents expenditure execution by program classification approved by the Minister of Finance. Please refer to p7 of the following pdf. <http://www.iltod.gov.mn/wp-content/uploads/2015/01/%D0%A1%D0%B0%D0%B9%D0%B4%D1%8B%D0%BD-%D1%82%D1%83%D1%88%D0%B0%D0%B0%D0%BB-7-%D0%A2%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD-%D0%B0%D0%BD%D0%B3%D0%B8%D0%BB%D0%B0%D0%BB-%D1%88%D0%B8%D0%BD%D1%8D%D1%87%D0%BB%D1%8D%D0%BD-%D0%B1%D0%B0%D1%82%D0%BB%D0%B0%D1%85-%D1%82%D1%83%D1%85%D0%B0%D0%B91.pdf> Furthermore, execution report can be found on glass account portal by agencies (<https://www.shilendans.gov.mn/orglist/3>), ministries (<https://www.shilendans.gov.mn/orglist/1>) and etc.

IBP Comment

IBP worked with researcher to revise score to B. "Glass account" monthly report for January 2020 on consolidated budget execution (<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739>) presents aggregated budget expenditure by programs (ТӨСВИЙН ЗАРЛАГА, ХӨТӨЛБӨРӨӨР) on pdf p.8 in 20 categories. The comparison is with the approved amounts. These are the same programs as assessed in Appendix 11 of the draft budget (as noted in indicator 6).

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

**GUIDELINES:**

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

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

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – "Glass account" monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: "Execution of the General Budget of Mongolia January 2020"

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=17a4383b0a0265a319f6f4bd1cd78926.pdf> (download link) – Quarterly report on macroeconomic analysis (3rd quarter of 2020)

**Comment:**

Comparisons for year-to-date expenditures are made both in terms of the same period in the previous year as in column 1 denoted "ӨО-ны мөн үеийн" on PDF p. 2 and original estimates (enacted budget) for the period in column 3 denoted "Төлөв.". The actual expenditure itself is presented in column 4 named "Гүйцэт.". Percentages (actual vs. budgeted) are presented in column 5 and 6 (ХУВЬ-1 and ХУВЬ-2). Actual vs. budgeted comparisons are also given for the ministerial portfolios (PDF p. 5) and local government budgets (PDF p. 7).

The government's quarterly narrative reports on government revenue and expenditure outlays and their diversion from the budgeted numbers (the fourth link above is on the third quarter) give comparisons of this period's actual data with both previous year's same period data and enacted budget data. Table on PDF p. 3: column 1 denoted "ӨО-ны мөн үеийн" (same period last year) and column 3 denoted "Төлөв." (planned) give the relevant data. Column 4 "Гүйцэт." (actual) provides the actual data for the 3rd quarter. Percentages (actual vs. budgeted) are presented in column 5 and 6 (ХУВЬ-1 and ХУВЬ-2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

Source:

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – “Glass account” monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: “Execution of the General Budget of Mongolia January 2020”

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=17a4383b0a0265a319f6f4bd1cd78926.pdf> (download link) – Quarterly report on macroeconomic analysis (3rd quarter of 2020)

Comment:

Table on PDF p. 1 of the monthly report contains revenue data by sources: tax and non-tax and individual sources within these categories.

The government’s quarterly narrative reports on government revenue and expenditure outlays and their diversion from the budgeted numbers (the fourth link above is on the third quarter) provides information on revenue by tax and non-tax sources, as well as individual sources of tax revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – “Glass account” monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: “Execution of the General Budget of Mongolia January 2020”

Comment:

Table on PDF p. 1 of the monthly report contains revenue data by sources: tax and non-tax and individual sources within these categories. “Other taxes” (Бусад татвар) amount to 0.05 percent of total tax revenue. “Other revenue” (Бусад орлого) account for about 15.7 percent of total non-tax revenue. Overall, other (both tax and non-tax) revenue account for 1.1 percent of total revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

period in the previous year?

**GUIDELINES:**

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

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

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=3783022&year=2020&month=1&group=3&task=739> – "Glass account" monthly report for January 2020 on consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_1.pdf](https://mof.gov.mn/files/uploads/Medee_2020_1.pdf) - Ministry of Finance monthly report on consolidated budget for January 2020: "Execution of the General Budget of Mongolia January 2020"

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

<https://shilendans.gov.mn/pdfview?file=17a4383b0a0265a319f6f4bd1cd78926.pdf> (download link) – Quarterly report on macroeconomic analysis (3rd quarter of 2020)

**Comment:**

Comparisons for year-to-date revenues are made both in terms of the same period in the previous year as in column 1 denoted "ӨО-ны мөн үеийн" on PDF p. 1 and original estimates (enacted budget) for the period in column 3 denoted "Төлөв.". The actual revenue itself is presented in column 4 named "Гүйцэт.". Percentages (actual vs. budgeted) are presented in columns 5 and 6 (ХУВЬ-1 and ХУВЬ-2). Actual vs. budgeted comparisons are also given for the local government budgets (PDF p. 7).

The government's quarterly narrative reports on government revenue and expenditure outlays and their diversion from the budgeted numbers (the fourth link above is on the third quarter) makes revenue comparisons with both same period in the previous year and enacted budget. Table on PDF p. 1 has the following information: column 1 denoted "ӨО-ны мөн үеийн" (same period last year) and column 3 denoted "Төлөв." (planned for the period) give the related data. Column 4 "Гүйцэт." (actual) provides the actual data for the 3rd quarter. Percentages (actual vs. budgeted) are presented in columns 5 and 6 (ХУВЬ-1 and ХУВЬ-2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

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

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4351159&year=2020&month=9&group=3&task=739> - Quarterly reports on government borrowing and debt. This link is for the 3rd quarter of 2020. Same reports are available for other quarters.

<https://shilendans.gov.mn/org/408?form=4350477&year=2020&month=9&group=3&task=739> - Quarterly reports on the use of government foreign loans and grant aid.

<https://shilendans.gov.mn/org/408?form=4351160&year=2020&month=9&group=3&task=739> - Quarterly reports on government securities issued domestically and internationally. This link is for 3rd quarter of 2020. Similar reports are available for other quarters.

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> (download link) – Quarterly report on government consolidated budget execution

Comment:

The glass account website provides quarterly information on total debt outstanding (the first link above).

Quarterly information on outstanding amount of government securities issued domestically and internationally on the second link above. Information on interest payment is in column 7.

The third link gives information on the amount of multilateral and bilateral loans and grant aid by individual projects and origins (international financial institutions and countries). No information is given on interest rates and interest payments.

Information on the amount of net new borrowing is presented in the monthly report (the fourth link above) on PDF p. 2, the row named "ЭРГЭЖ ТӨЛӨГДӨХ ЗЭЭЛИЙГ ХАССАН ЦЭВЭР ЗЭЭЛ". Information on the interest payments is presented in row 14.

The last link on the budget execution for the 3rd quarter has information on net new borrowing and interest payment. The information is given in the table on PDF p. 3. Second last row titled "ЭРГЭЖ ТӨЛӨГДӨХ ЗЭЭЛИЙГ ХАССАН ЦЭВЭР ЗЭЭЛ" - net new borrowing, the 8th row from the bottom "ХҮҮ" - interest payment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=4351159&year=2020&month=9&group=3&task=739> - Quarterly reports on government borrowing and debt. This link is for the 3rd quarter of 2020. Same reports are available for other quarters.

<https://shilendans.gov.mn/org/408?form=4350477&year=2020&month=9&group=3&task=739> - Quarterly reports on the use of government foreign loans and grant aid.

<https://shilendans.gov.mn/org/408?form=4351160&year=2020&month=9&group=3&task=739> - Quarterly reports on government securities issued domestically and internationally. This link is for 3rd quarter of 2020. Similar reports are available for other quarters.

<https://shilendans.gov.mn/pdfview?file=55f2036b0a0265a758290e4a3b474428.pdf> (download link) – Execution of the General Budget of Mongolia January 2020

<https://shilendans.gov.mn/pdfview?file=20c58e9d0a0265a7383f61cc55f9ecbc.pdf> download link) – Quarterly report on government consolidated budget execution

Comment:

The glass account website provides quarterly information on total debt outstanding (the first link above). Quarterly information is available on domestic vs foreign debt is given in this report. No other information on the maturity profile and interest rates is provided.

The second link gives information on amount of multilateral and bilateral loans and grant aid by individual projects and origins (international financial institutions and countries). No information is given on interest rates or maturity dates.

Quarterly information on outstanding amount of government securities issued domestically and internationally on the third link above. The link has information about the maturity of domestic securities (short, medium, and long-term). The list of internationally issued bonds contains the names of the bonds (Chingis, Samurai, etc.) but has no specific information on the maturity profile of these bonds and interest rates.

The last link has information on interest payments paid to date (the above link for the 3rd quarter of 2020). The link does not provide information on the interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the

glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020  
[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020  
<https://shilendans.gov.mn/org/408?form=4152127&year=2020&month=6&group=3&task=739> - Macroeconomic outlook for the 2nd quarter 2020 on the glass account portal of the government  
<https://shilendans.gov.mn/pdfview?file=9823dfb20a0265a740614ec3bbc04698.pdf> (download link) – Macroeconomic outlook for the 2nd quarter 2020 on the glass account portal of the government

Comment:

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer

Opinion: Agree

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:

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government  
<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020  
[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

Comment:

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

**Source:**

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

**Comment:**

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

None of the above

**Source:**

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

Comment:  
The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

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

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

Answer:  
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:  
<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government  
<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020  
[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

Comment:  
The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer  
Opinion: Agree

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:**

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

**Comment:**

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

**Peer Reviewer**

Opinion: Agree

**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:**

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

**Comment:**

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer  
Opinion: Agree

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:**

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

**Comment:**

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer  
Opinion: Agree

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:

<https://shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> – Half-yearly budget execution report on the glass account portal of the government

<https://shilendans.gov.mn/pdfview?file=3258f4bb0a0265a775b427b175d0b92e.pdf> (download link) – Half-yearly budget execution report on the glass account portal of the government: The approved budget of a budgetary entity, its budget execution, and explanation of reasons for budget overspending and savings, half-year 2020

[https://mof.gov.mn/files/uploads/Medee\\_2020\\_6.pdf](https://mof.gov.mn/files/uploads/Medee_2020_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2020 (half-yearly report): Execution of the General Budget of Mongolia June 2020

Comment:

The MYR is not published.

The Ministry of Finance publishes quarterly economic update. However, a report "The Macroeconomic Update for the 2nd Quarter of 2020" include a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2020 MYR is not published.

Peer Reviewer

Opinion: Agree

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:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Appendix 4 to the Estimates to the Budget Execution Report 2019 (third link above, PDF pp. 11-13) compares the actual outcome for all expenditures for 2019 with the enacted levels.

Section 1.2 of the Introduction to Execution of the General Budget of Mongolia 2019 (the fourth link above, PDF pp. 8-9) gives a narrative discussion of expenditure outcomes for 2019 comparing them with enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Appendix 4 to the Estimates to the Budget Execution Report 2019 (PDF pp. 11-13) gives expenditure estimates by economic classification. Appendix 7 to the same document gives classification by ministerial portfolios (i.e., administrative units, PDF p. 17). Appendix 9 has detailed information about expenditures by portfolios and economic classification (PDF p. 19-56). No information is provided by functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Annual budget execution report shows expenditure by sectors aka. governmental functions. p7 of the pdf:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739>

IBP Comment

IBP worked with researcher to confirm response B. The report cited by government reviewer is a preliminary report on budget execution (released in January 2019), where as Year-end report assessing this round is for the year 2019, released in October 2020.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Appendix 4 to the Estimates to the Budget Execution Report 2019 (PDF pp. 11-13) gives expenditure estimates by economic classification. Appendix 7 to the same document gives classification by ministerial portfolios (i.e., administrative units, PDF p. 17). Appendix 9 has detailed information about expenditures by portfolios and economic classification (PDF p. 19-56). No information is provided by functional classification.

Peer Reviewer

Opinion: Agree

Comments: It should be noted that the program level classification report is provided from page 146 of the YER.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

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

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

No expenditure information is presented by programs.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: The YER starting from p.146 provides details on the programs for each budget governor (31 in total). The total amount for the actual outturn is MNT 9,237,671.6 mln, which is 99.4 percent of the budget reported as the outturn for these budget governors given in Appendix 7 of this document. Therefore, my answer will be B. [https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: I suggest answer C as the capital expenditure is presented in a very disaggregated manner, by each project under each Ministry. Please refer to pp.65-87 of the pdf. [https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf)

IBP Comment

IBP worked with researcher to revise to score B (from D) as programs accounting for at least two-thirds of the expenditures are presented. As mentioned in Q93, this is a new practice. Pages 146-285 present for each program below ministry: - Enacted budget (in mln MNT) (Батлагдсан төсөв /сая.төг) in Column 7. - Actual (in mln MNT) /Гүйцэтгэл /сая.төг/ is in Column 8. - Nonfinancial data on results and actual outcomes. - Brief narrative on the reason for the difference between enacted estimates and actual results. IBP acknowledges the inconsistencies in evaluation programs across different budget documents. The information assessed for this indicator is presented in Appendix 1 of the Budget proposal, but includes only nonfinancial information and no expenditure estimates. IBP methodology assesses program information independently across all budget documents. Note - for consistency, Mongolia's 2019 execution report presents some information by budget governorates below administration on pages 65-87. This level of disaggregation is similar to programs (appendix 11) assessed in the Budget Proposal (see indicator 6).

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

**GUIDELINES:**

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

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019



<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Appendix 6 to the Estimates to the Budget Execution Report 2019 (PDF pp. 9-10) compares the actual outcome for all revenues for 2019 with the enacted levels (Columns 8-10).

Section 1.1 of the Introduction to the Budget Execution Report 2019 (PDF pp. 7-8) gives a narrative discussion of revenue outcomes for 2019 comparing them with enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by “category” – that is, whether tax and non-tax sources of revenue are shown separately.*

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

Answer:

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

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Appendix 6 to the Estimates to the Budget Execution Report 2019 (PDF pp. 9-10) gives revenue estimates by tax (1. Татварын орлого) and non-tax revenue (2. Татварын бус орлого).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance: Execution of the General Budget of Mongolia 2019 (Estimates)

**Comment:**

Appendix 6 to the Estimates to the Budget Execution Report 2019 (PDF pp. 9-10) gives revenue estimates by individual courses of tax and non-tax revenue.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

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

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019  
<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance: Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

**Comment:**

Appendix 2 to the Estimates to the Budget Execution Report 2019 (PDF pp. 5-6) provides information on financing the budget deficit, including government's net new borrowing by domestic and foreign sources as well as debt instruments (e.g., bonds vs borrowing). Government bonds are divided into short and long-term bonds, based on the maturity. Both original projections (column 7 denoted Төлөв.) and the actual outcomes (Column 8 denoted Гүйц.) are given. The information is on third link above, bottom of PDF p. 5 and PDF p. 6.

Section 1.3 of the Introduction to the Budget Execution Report 2019 (PDF pp. 9-10) has a narrative discussion of sources of financing the budget deficit (no comparative data). Table 3 on PDF p. 8 has information on total amount of interest paid (projections vs. actual), but no information on the interest rates. See fourth (last) link above.

Chapter 8 of the same document (PDF pp. 30-36) has a detailed discussion of government debt. In particular, Table 21 (PDF p. 30) disaggregates total debt burden by the end of year by domestic and foreign sources and by debt instruments. Table 22 (PDF p. 32) gives information on total amount outstanding, interest rates and maturity profile of international bonds issued by the government. Interest rates and maturity profile information is not available on other debt instruments (such as domestic and international borrowing, domestic bonds and others). The chapter does not give comparison of the actual outcome with the original estimates, but provides comparisons with the previous year actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**Answer:**

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

**Source:**

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance: Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

**Comment:**

Appendix 2 to the Estimates to the Budget Execution Report 2019 (PDF pp. 5-6) provides information on financing the budget deficit, including government's net new borrowing by domestic and foreign sources as well as debt instruments (e.g., bonds vs borrowing). Government bonds are divided into short and long-term bonds, based on the maturity. Both original projections (column 7 denoted Төлөв.) and the actual outcomes (Column 8 denoted Гүйц.) are given. The information is on third link above, bottom of PDF p. 5 and PDF p. 6.

Section 1.3 of the Introduction to the Budget Execution Report 2019 (PDF pp. 9-10) has a narrative discussion of sources of financing the budget deficit (no comparative data). Table 3 on PDF p. 8 has information on total amount of interest paid (projections vs. actual), but no information on the interest rates. See fourth (last) link above.

Chapter 8 of the same document (PDF pp. 30-36) has a detailed discussion of government debt. In particular, Table 21 (PDF p. 30) disaggregates total debt burden by the end of year by domestic and foreign sources and by debt instruments. Table 22 (PDF p. 32) gives information on total amount outstanding, interest rates and maturity profile of international bonds issued by the government. Interest rates and maturity profile

information is not available on other debt instruments (such as domestic and international borrowing, domestic bonds and others). The chapter does not give comparison of the actual outcome with the original estimates, but provides comparisons with the previous year actual outcomes.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

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

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

**Answer:**

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

**Source:**

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance: Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

**Comment:**

Information on the macroeconomic forecast is not reported in the YER. Introduction to Execution of the General Budget of Mongolia 2019 presents information only on actual outcome for 2019 on PDF pp.3-5.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:  
None of the above

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Information on the macroeconomic forecast is not reported in the YER. Introduction to Execution of the General Budget of Mongolia 2019 presents information only on actual outcome for 2019 on PDF pp.3-5.

Peer Reviewer

Opinion: Agree

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:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

Appendix 9 of the Estimates to the Budget Execution Report 2019 (PDF pp. 19-56) provides estimates for inputs such as the number of positions and number of employees by type and rank by all portfolio ministers, but no non-financial data. All the data provides comparison between the original estimates and the actual outcomes. There is no explanatory narrative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

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

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**Source:**

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

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[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

**Comment:**

Execution of 2019 General Budget of Mongolia (Estimates) ([https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf)) presents the differences between the original estimates of nonfinancial data on results and the actual outcome on pdf pp.146-285.

This is a new practice.

All the data provides comparison between the original estimates and the actual outcomes.

PDF Pages 145-285 of the Estimates to the Budget Execution Report 2019 provide detailed information on the projected and actual outcome of performance indicators (non-financial) by all portfolio ministers, along with the narrative explanation of the discrepancies. The original estimates are given in column 3 Target for 2019 (2019 оны зорилтот түвшин). The actual levels achieved in 2019 are given in column 4 (2019 онд хүрсэн түвшин). Narrative explanation of the discrepancies between the two is provided in the last column (Тайлбар, танилцуулга).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative*

discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

The original estimates are given in column 7. The actual outcomes are given in column 8 (2019 онд хүрсэн түвшин). Narrative explanation of the discrepancies between the two is provided in the last column (Тайлбар, танилцуулга). Information is found in Estimates to the Budget Execution Report 2019 (Section of Information on the projected and actual outcome of performance indicators (non-financial) by all portfolio ministers) which starts from PDF p.145. These are: - Supports for low-income households from Welfare Fund of Darkhan-Uul Province under Item 7.2.19 (PDF p.215) and from Welfare Fund of Orkhon Province under Item 12.2.17 (PDF p.234)  
- Program for Poverty alleviation implemented by the Capital City (Ulaanbaatar) under Items 2.2.24 & 22.2.25 (PDF p.285).

Execution of 2019 General Budget of Mongolia (Estimates) presents the differences between the original estimates of nonfinancial data on results and the actual outcome on pdf pp.146-285. This is a new practice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

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

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

<https://shilendans.gov.mn/org/408?form=2831134&year=2019&month=12&group=3&task=739> – Glass account portal on annual budget execution for 2019

<https://shilendans.gov.mn/pdfview?file=4b2203250a0265a746a1b27f068915ff.pdf> (download link) - Annual budget execution report on the glass account portal of the government, end of 2020

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

The Introduction to Execution of the General Budget of Mongolia 2019:

Section 2.4 on the Government Reserve Fund (PDF p. 23), Chapters 3, 4, 5 and 6 (PDF pp. 24-27) on the Future Heritage Fund, Fiscal Stability Fund, Health Insurance Fund and Social Security Fund, respectively, provide comparative estimates and narrative discussion of the original estimates and the actual outcome of these extra-budgetary funds. No estimates and discussion of other government special funds are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

<https://mof.gov.mn/article/entry/togtooliin-tusul> - Ministry of Finance's press release on the submission of the government's budget execution report and the financial report of 2019 to the legislature (published on June 14, 2020)

<https://shilendans.gov.mn/org/408?form=4189284&year=2020&month=12&group=3&task=739> - Financial statement of the government for 2019

<https://shilendans.gov.mn/pdfview?file=bde3dc8f0a0265a77e3d019378a9a75f.pdf> (download link) - Financial statement of the government for 2019

[https://mof.gov.mn/files/uploads/BUD\\_2019\\_ACTUAL-LAST.pdf](https://mof.gov.mn/files/uploads/BUD_2019_ACTUAL-LAST.pdf) – Year-end budget execution report by the Ministry of Finance:

Execution of the General Budget of Mongolia 2019 (Estimates)

[https://mof.gov.mn/files/uploads/2019\\_%D0%BE%D0%BD%D1%8B\\_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD\\_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD\\_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf](https://mof.gov.mn/files/uploads/2019_%D0%BE%D0%BD%D1%8B_%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD_%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD_%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0.pdf) – Explanatory note to the year-end budget execution report for 2019:

Introduction to Execution of the General Budget of Mongolia 2019

Comment:

The financial statement of the government and the year-end budget execution report are released publicly as separate documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



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

**GUIDELINES:**

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

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

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

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

**Answer:**

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

**Source:**

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

<https://tailan.audit.mn/> - Audit reports available on the National Audit Office's website

<https://tailan.audit.mn/api/pages/92e50942547d8d8d2fa7f541b85b1c27/watermarked.pdf> – Financial audit report on the government's financial statement for 2019

<https://tailan.audit.mn/api/pages/9805255c7341af1832210c36d34da99e/watermarked.pdf> - Performance audit report on the use of funds and their outcomes by the Social Security Fund

<https://tailan.audit.mn/api/pages/578fee3a3b9920e84751c053b425f750/watermarked.pdf> - Compliance audit report implementation of the Glass Account Law

**Comment:**

Articles 7-10 of the Law on State Audit specify that the National Audit Office (NAO) shall conduct financial, compliance and performance audits of entities within its mandate. Article 37 provides that the National Audit Office can make audit reports publicly available through its website, with the exception of confidential information related to organizations or persons, as specified by law. The NAO website contains audit reports. The forms of public dissemination of financial audit reports include websites of audit organizations (NAO and its local subsidiaries) and the government's glass account portal where individual public entities (ministries, agencies, departments, etc.) are required to disclose the audit reports of their finances. All audit reports are made publicly available through the websites of the audit organizations (NAO and its local subsidiaries). The second link above contains audit reports by all three types. Search is possible by all three types (Аудитын төрөл): Financial audit (Санхүүгийн аудит), Performance audit (Гүйцэтгэлийн аудит), Compliance audit (Нийцлийн аудит), as well as by year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

<https://tailan.audit.mn/> - Audit reports available on the National Audit Office's website

<https://audit.mn/?p=3342&print=print> – audit reports of the government financial reports (consolidated, by portfolio ministers, SOEs, government special funds, projects financed through aid, etc.)

Comment:

In 2020 the NAO audited financial statements of all of central government ministries, departments, and agencies. The link above provides the audit reports for all ministerial portfolios, aggregated agencies (e.g., the National Tax Office as aggregation of all tax offices), and individual agencies (e.g., individual tax offices). There is a total of 453 audit reports of central government agencies available online. In addition, local offices of the NAO also conduct audits of local entities. In total, 2931 audit reports were posted on the website in the year of 2020.

The second link above has sub-links to all audit reports conducted by the NAO, grouped by categories of public entities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://www.legalinfo.mn/law/details/14848> - Law on government special funds

<https://audit.mn/?p=3369&print=print> – List of (and links to) audit reports of government special funds for 2019 (total of 15 available online)

<https://audit.mn/wp-content/uploads/2020/09/22-%D0%9D%D0%B8%D0%B9%D0%B3%D0%BC%D0%B8%D0%B9%D0%BD-%D0%B4%D0%B0%D0%B0%D1%82%D0%B3%D0%B0%D0%BB%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD.pdf> - Audit report of the Social Insurance Fund (financial report and budget execution report of 2019)

<https://audit.mn/wp-content/uploads/2020/09/%D0%AD%D1%80%D2%AF%D2%AF%D0%BB-%D0%BC%D1%8D%D0%BD-%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B4%D0%B0%D0%B0%D1%82%D0%B3%D0%B0%D0%BB%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD.pdf> - Audit report of the Health Insurance Fund (financial report and budget execution report of 2019)

Comment:

Pursuant to clause 4.1.4, the NAO shall audit statements of special government funds (i.e. extra-budgetary funds). The NAO website disclosed audit reports on 2019 financial statements of 15 special government funds (second link above). Audit report of the Social Insurance Fund is available separately (third link).

There are 23 in total, in accordance with the Law on Government Special Funds, including the Social Insurance Fund. Therefore, not all funds are audited. The expenditures of the Social Insurance Fund amount to about 2/3 of all expenditures of extra-budgetary funds.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

b. No, the annual Audit Report(s) does not include an executive summary.

**Source:**

<https://audit.mn/wp-content/uploads/2020/09/2019-zasgiin-gazriin-netgesen-tailan.pdf> - NAO's audit report of the government's consolidated financial statement for 2019

<https://audit.mn/wp-content/uploads/2020/09/2019-negdsen-guitsetgel.pdf> - NAO's audit report of the government's budget execution report for 2019

**Comment:**

Reports do not include executive summary.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

**Suggested Answer:**

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

Comments: P.5 of the pdf of the audit report (the second link in the researchers source list) has a section that summarizes the content's report.

**IBP Comment**

IBP worked with researcher to maintain answer choice B. Information on pdf p.5 of the audit report (the second link in the list) does not summarize the content of the report. It just presents information on source of macroeconomic indicators used in the introduction of planning and execution of the 2019 General Budget of Mongolia. It also presents brief information about macroeconomic indicators including real GDP growth rate, GDP growth rate by sector, balance of payment, trade balance, inflation, foreign reserves and central bank policy rate.

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

**GUIDELINES:**

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

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be*

selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

b. Yes, the executive reports publicly on most audit findings.

Source:

Source:

<http://www.iltod.gov.mn/> - Ministry of Finance's budget transparency portal

<https://mof.gov.mn/> - Ministry of Finance's main page

<https://www.shilendans.gov.mn/org/408?form=4189284&year=2020&month=12&group=3&task=739> – Government's consolidated budget execution and AUDITED annual financial report for 2019 (posted on the glass account portal on August 5, 2020)

<https://www.shilendans.gov.mn/pdfview?file=bde3dc8f0a0265a77e3d019378a9a75f.pdf> (download link) – Government's consolidated budget execution and AUDITED annual financial report for 2019 (posted on the glass account portal on August 5, 2020)

<https://www.shilendans.gov.mn/org/408?form=4032624&year=2019&month=12&group=2&task=739> - MOF's report on steps it has taken to address audit findings on 2019 Year-end Financial Report

Comment:

The first two links above are main websites of the Ministry of Finance where it places information on the budget proposal, execution, reports, etc. Both websites do not post audit reports on the executive's budget execution.

The third and fourth links are government's audited financial statement for 2019. The report does not mention any remedial actions to address the issues raised in the audit report.

Individual ministries sometimes report publicly on what steps it has taken to address audit findings. Examples are:

- MOF's report on steps it has taken to address audit findings on its 2019 Year-end Financial Report was published (<https://www.shilendans.gov.mn/org/408?form=4032624&year=2019&month=12&group=2&task=739>).

-Ministry of Construction and Urban Development published FY 2018 report instead of FY 2019 (<https://www.shilendans.gov.mn/org/419?form=4138380&year=2020&month=12&group=2&task=736>),

-Ministry of Road and Transport published FY 2019 report late (<https://www.shilendans.gov.mn/org/418?form=4598259&year=2020&month=12&group=2&task=738>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the executive reports publicly on most audit findings.

Comments: Reports published by individual ministries deliver enough information on remedial actions to address issues raised by audit report. For example, MOF reported that 84.6 percent of issues are resolved. Related explanation is also given in a detailed and comprehensive manner.

IBP Comment

Many thanks to the government. IBP worked with researcher to revise score to B (from C).

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:

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

Source:

<https://audit.mn/?p=9448> – NAO's follow-up actions on the recommendations issued by the NAO and actions taken by the relevant public entities and officials.

Comment:

In 2020 the NAO released some reports on the recommendations and actions taken by public entities. The legislature does not report publicly on audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*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:

c. Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:

<https://www.legalinfo.mn/law/details/13058> - Parliamentary decree No. 83 on the approval of the Rules of the Fiscal Stability Council (December 22, 2017) (ТӨСВИЙН ТОГТВОРТОЙ БАЙДЛЫН ЗӨВЛӨЛИЙН ДҮРЭМ БАТЛАХ ТУХАЙ)  
<https://www.legalinfo.mn/annex/details/8152?lawid=13058> – Appendix to Parliament Decree No. 83 "Rules of the Fiscal Stability Council"  
Phone interview with chairperson of the Fiscal Stability Council Mr. D. Davaasambuу conducted on February 21, 2020.

Comment:

The legislature approved the Rules of the Fiscal Stability Council in December 2017.

Clause 1.2 of the Rules provides for the Fiscal Stability Council's independence.

Clause 2.1 emphasizes independence and impartiality as one of the guiding principles of the Council's activities.

Clause 5.4 stipulates that the Council can have professional non-government organizations to conduct independent research/analysis on certain issues, if deemed necessary.

Clause 6.4 says that the Budget Analysis Unit of the Budgetary Standing Committee of the legislature shall support the Council by providing the necessary data and information.

Article 7 stipulates that the Council shall sign a memorandum of understanding with the Bank of Mongolia and the Ministry of Finance to share the budget information necessary for conducting budgetary research and analysis and providing fiscal advice.

Article 8 states that the Council shall consist of 9 members, including the chairperson. The Budget standing committee of the legislature, the executive, and the central bank each appoint 2 members. The remaining three members are independent and selected on an open basis. Members

will be appointed for 4 years and could serve up to two terms.

Article 10 says that the Council shall have a secretariat consisting of no more than two persons (with administrative duties).

Overall, we can conclude that the Council's independence is set by the legislature. Some may question the membership of the council, as the executive appoints two out of the nine members, which is still a relatively small portion. The remaining members are appointed from outside the executive, which ensures at least partial independence of the council. Furthermore, the council does not have full capacity to carry out its duties independently.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: The Fiscal Council reports to the Budget Standing Committee - therefore, its independence is not guaranteed as the Budget Standing Committee is directly linked to the ruling political party; and the fiscal council has only advisory role; staff limited to two persons is not sufficient for carrying out significant work. My answer would be C.

Government Reviewer

Opinion: Agree

IBP Comment

IBP worked with researcher to revise to answer choice C. The Council has staff limited to two persons which is not sufficient for carrying out significant work as seen from report of "Project on Strengthening Governance in Mongolia: Budget Stability Council" ("МОНГОЛ УЛСАД ЗАСАГЛАЛЫГ БЭХЖҮҮЛЭХ НЬ ТӨСӨЛ" ТӨСВИЙН ТОГТВОРТОЙ БАЙДЛЫН ЗӨВЛӨЛ) of October 2021 (at <http://parliament.mn/files/132216>), pdf pp.7-8. Although the Council is allowed to mobilize 2 additional staff from the Parliamentary Standing Committee, the role of these staff is only to provide the Council members with information. As found on pdf p.22, the Council consists of the Chair and 8 members (2 from Parliamentary Budget Standing Committee, 2 from MOF, 2 from Central Bank and 2 independent members).

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:

<https://www.legalinfo.mn/law/details/13058> - Parliamentary decree No. 83 on the approval of the Rules of the Fiscal Stability Council (December 22, 2017)

ТӨСВИЙН ТОГТВОРТОЙ БАЙДЛЫН ЗӨВЛӨЛИЙН ДҮРЭМ БАТЛАХ ТУХАЙ

<https://www.legalinfo.mn/annex/details/8152?lawid=13058> – Appendix to Parliament Decree No. 83 "Rules of the Fiscal Stability Council"

Phone interview with chairperson of the Fiscal Stability Council Mr. D. Davaasambuu conducted on February 21, 2020.

<http://www.parliament.mn/n/7mmy> - The report by the Fiscal Stability Council on the Measures to Mitigate the Economic Effect of Corona Virus Pandemic

Comment:

The legislature approved the Rules of the Fiscal Stability Council in December 2017.

Clause 3.1.1 of the Rules specifies the tasks of the Council to submit to the legislature its recommendations on compliance of the annual budget proposal and its amendments, the draft Medium-Term Fiscal Framework Statement, and the draft Guidelines for Economic and Social Development of Mongolia with the Fiscal Stability Law. The only document which is produced by the Council is the report and recommendations on the executive's budget proposal and other fiscal documents. Only one report was published online (last link above) in 2020. The reports are not published by the Council on a regular basis.

In order to produce the reports, the Council may request the Budget Oversight and Analysis Division of the legislature or some outside organization to conduct analysis of the macroeconomic and fiscal estimates provided by the executive. However, no estimates are included in the reports or published.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

<https://www.legalinfo.mn/law/details/13058> - Parliamentary decree No. 83 on the approval of the Rules of the Fiscal Stability Council (December 22, 2017)

ТӨСВИЙН ТОГТВОРТОЙ БАЙДЛЫН ЗӨВЛӨЛИЙН ДҮРЭМ БАТЛАХ ТУХАЙ

<https://www.legalinfo.mn/annex/details/8152?lawid=13058> – Appendix to Parliament Decree No. 83 "Rules of the Fiscal Stability Council"

<http://itoim.mn/article/4tD0m/20629> - news release on the recommendations of the Fiscal Stability Council to effectively deal with economic impact of the corona virus pandemic (March 25, 2020)

Төсвийн тогтвортой байдлын зөвлөл: Дараах арга хэмжээг яаралтай авч хэрэгжүүлэхийг зөвлөлөө  
Fiscal Stability Council: The following measures are recommended as a matter of urgency

Phone interview with chairperson of the Fiscal Stability Council Mr. D. Davaasambuu conducted on February 21, 2020.

**Comment:**

Clause 3.1.1 of the Rules specifies the tasks of the Council to submit its conclusions and recommendations on the budget and budget-related documents based on the research and analysis of the fiscal impacts of the proposed policies. In order to produce the reports, the Council may request the Budget Oversight and Analysis Division of the legislature or some outside organization to conduct analysis of the macroeconomic and fiscal estimates provided by the executive. However, no estimates are included in the reports. The reports are not published by the Council on a regular basis.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a

committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

c. Rarely (i.e., once or twice).

Source:

<http://www.parliament.mn/n/5xpy> - Agenda for the legislative meetings (general meeting and standing committees) October 19-23, 2020 (discussion of the budget proposal for 2021 and FSC report)

<http://www.parliament.mn/files/111362> - Minutes of meeting of the Budget Standing Committee of October 20, 2020 on discussion of the report on the activities of the Fiscal Stability Council (first half of 2020) (Mr. Davaasambuu and 7 other members of the Fiscal Stability Council were present)

Phone interview with chairperson of the Fiscal Stability Council Mr. D. Davaasambuu conducted on February 21 and March 16, 2020.

Comment:

Usually, the chairperson or members of the Fiscal Stability Council attend the meetings of the Budget Standing Committee and present their reports during the discussions of the Medium-Term Fiscal Framework Statement and the annual budget. Also, the Council reports on its activities twice a year to the legislative committee. However, in 2020 there was only one meeting where the council members were present.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*



Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

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

ТӨСВИЙН ТУХАЙ /Шинэчилсэн найруулга/

<http://forum.parliament.mn/projects/10874> - On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай

<http://forum.parliament.mn/files/93900> - Explanations to the Fiscal Framework Statement 2021

<https://www.legalinfo.mn/law/details/15573> - Law on Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the 2021 Budget (approved by full legislature on August 28, 2020)

МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2021 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГДЭЛ, 2022-2023 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ

Comment:

The Budget Law specifies that the executive shall submit the Medium-Term Fiscal Framework Statement by May 1 each year and the legislature shall approve the document by June 1 (Clause 8.1).

The Fiscal Framework Statement for 2021 was submitted to the legislature on April 30, 2020.

Нийтэлсэн: Гээдэнгийн Нарантуяа Огноо: 2020-04-30

Published by: Geedengiin Narantuya (name of an official) Date: April 30, 2020

The documents were approved by the legislature on August 28, 2020 (together with the amendments to the 2020 budget due to COVID-19 pandemic)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

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

<http://forum.parliament.mn/projects/10946> -

Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund, amendments to the 2021 Fiscal Framework Statement and the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted Монгол Улсын 2021 оны Төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай, Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны

төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай хуулийн төсөл болон хамт өргөн мэдүүлсэн хуулийн төслүүд

Comment:

In accordance with Budget Law of Mongolia, budget executive's proposal should be submitted to the legislature by October 1. The executive submitted budget proposal for 2021 on September 30, 2020 (second link above), which is three months ahead of the budget year.

Нийтэлсэн: Сүхээ Дунжидмаа Огноо: 2020-09-30

Published by: Sukhee Dunjidmaa (name of an official) Date: September 30, 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

*GUIDELINES:*

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

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

<https://www.legalinfo.mn/law/details/15726?lawid=15726> – Budget Law of Mongolia for 2021

МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ТУХАЙ

Comment:

In accordance with the Budget Law of Mongolia, the budget should be approved by November 15, which is a month and a half in advance of the start of the budget year.

Budget for 2021 was enacted on November 13, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

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

<https://www.legalinfo.mn/law/details/15412?lawid=15412> - Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

МОНГОЛ УЛСЫН ИХ ХУРЛЫН ЧУУЛГАНЫ ХУРАЛДААНЫ ДЭГИЙН ТУХАЙ /Шинэчилсэн найруулга/

Comment:

Clause 6.2.6 of the Budget Law sets limitations to the changes to be made by the legislature. The legislature cannot increase the total expenditure and if the total revenue is to be reduced, the total expenditure should also be cut by the same amount.

Chapter Eight, Articles 68-72 of the Law on the Procedure of the Session of the Parliament outline in detail the process of discussion and approval of the budget proposal by the legislature. Consistent with the Budget Law, Article 70 of the latter law provides restrictions in terms of increasing total expenditure and budget deficit. Any proposal to increase certain expenditure or cut taxes should be accompanied by proposals to reduce expenditure elsewhere so that total expenditure and budget deficit are not increased.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**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:

<http://forum.parliament.mn/projects/10946> - The executive's budget proposal submitted to the legislature (general link)

<http://forum.parliament.mn/files/98243> (download link) - The executive's budget estimates (first draft submitted to the legislature)

<http://forum.parliament.mn/files/99670> (download link) - Last version of the budget to be discussed at the general assembly

<http://forum.parliament.mn/files/99377> (download link) - List of principally different proposals that were supported by the Budget Standing Committee

<https://www.legalinfo.mn/law/details/15726?lawid=15726> - Budget for 2021 (approved by the legislature)

Comment:

We can compare the executive's budget proposal submitted to the legislature (see first two links above) with the approved budget (the last link above) to see whether the legislature was able to make some changes in the enacted budget for 2021. We notice some discrepancies. For instance, numbers differ in Article 4 on total revenue, Article 7 total expenditure, and Article 6 budget outlays by portfolios.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

**Answer:**

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

<https://www.legalinfo.mn/law/details/15412?lawid=15412> – Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<http://www.parliament.mn/n/zdpy> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 12-16, 2020

<http://www.parliament.mn/n/5xpy> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 19-23, 2020

<http://forum.parliament.mn/files/99377> - Report of the Budget Standing Committee on the principally different proposals prepared for the second round of discussions (November 5, 2020)

<http://forum.parliament.mn/files/99622> - Report of the Budget Standing Committee for the third round of the budget discussions (November 10, 2020)

**Comment:**

Chapter Eight, Articles 68-72 of the Law on the Procedure of the Session of the Parliament outline in detail the process of discussion and approval of the budget proposal by the legislature. There are four rounds of discussion. Following the initial presentation of the budget by the Prime Minister, the budget proposal goes to the standing committees in preparation for the second round of discussions (Article 69). During this period the Budget Standing Committee holds a hearing where the Minister of Finance presents the budget proposal and testifies. The Budget Standing Committee scrutinizes the budget proposal and can make amendments as they deem necessary.

The first round of budgetary discussion started on October 16, 2020 during the general session of the parliament (see second link above):

**FOUR. GENERAL SESSION:**

Draft laws on the State Budget for 2021, Social Security Fund Budget for 2021, and Health Insurance Funds Budget for 2021 (as submitted by the Government on September 30, 2020, first round of discussions)

**ДӨРӨВ.ЧУУЛГАНЫ НЭГДСЭН ХУРАЛДААН:**

Монгол Улсын 2021 оны төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай хуулийн төслүүд /Засгийн газар 2020.09.30-ны өдөр өргөн мэдүүлсэн, нэг дэх хэлэлцүүлэг/

The Budget Standing Committee started its discussion of the budget proposal on October 20, 2020 (third link above):

4. Meeting of the Budget Standing Committee at 15:00 in the "Janjin D. Sukhbaatar Hall":

☒ Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund, amendments to the 2021 Fiscal Framework Statement and the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted (as submitted by the Government on September 30, 2020, initial discussions)

4. Төсвийн байнгын хорооны хуралдаан 15.00 цагаас “Жанжин Д.Сүхбаатар” танхимд:

☒ Монгол Улсын 2021 оны төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай хуулийн төслүүдтэй хамт өргөн мэдүүлсэн Төсвийн тухай хуульд нэмэлт, өөрчлөлт оруулах тухай, Монгол Улсын Засгийн газрын тухай хуульд нэмэлт, өөрчлөлт оруулах тухай, Малын тоо толгойн албан татварын тухай, Татварын ерөнхий хуульд нэмэлт, өөрчлөлт оруулах тухай, Хувь хүний орлогын албан татварын тухай хуулийн зарим заалтыг хүчингүй болгох тухай, Малын генетик нөөцийн тухай хуульд өөрчлөлт оруулах тухай, Нийгмийн даатгалын шимтгэлээс чөлөөлөх, ажилгүйдлийн даатгалын сангаас дэмжлэг үзүүлэх тухай хуульд нэмэлт, өөрчлөлт оруулах тухай хуулийн төслүүд /Засгийн газар 2020.09.30-ны өдөр өргөн мэдүүлсэн, хэлэлцэх эсэх/;

The committee prepared its first report for the second round of discussions on November 5, 2020 and a second report for the third round of discussions on November 10, 2020 (the last two links above).

Overall, the Budget Standing Committee had about three weeks to scrutinize the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

<https://www.legalinfo.mn/law/details/15412?lawid=15412> – Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<http://www.parliament.mn/n/9dpy> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 26-30, 2020

<http://forum.parliament.mn/projects/10946#collapse6> (download link) – Reports of the standing committees

<http://forum.parliament.mn/files/99092> - Report by Standing committee on Economic Affairs

<http://forum.parliament.mn/files/99107> - Report by Standing committee on Environment, Food & Agriculture

<http://forum.parliament.mn/files/99116> - Report by Standing committee on Security & Foreign Policy

Comment:

The law on the parliamentary procedures specifies that the standing committees should examine the budget proposal within the sector of their responsibility (Article 70). Pursuant to this clause, legislative committees, such as the Economic; Social Policy; Environment, Food and Agriculture, Security and Foreign Policy; Education and Culture and Science, discussed the budget proposal on Tuesday, October 27, 2020. Other committees discussed the budget proposal on October 28, 2020. Standing committees produced their reports and submitted it to the Budget Standing Committee (see last link above). The reports were produced on the same day as the issue was discussed. Therefore, they had less than a month to examine the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

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

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

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

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

Answer:

d. No, a committee did not examine in-year implementation.

Source:

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

<https://www.legalinfo.mn/law/details/15412?lawid=15412> – Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<http://www.parliament.mn/files/110868> - Brief Introduction of the General Budget Execution November 2020

МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2020 ОНЫ ЭХНИЙ 11 САРЫН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА

Comment:

Clause 8.9 specifies the timeline of producing and submitting in-year budget execution reports to the relevant authorities. Pursuant to this clause, in-year reports are not submitted to the legislature. Clause 8.10 specifies the timeline of producing and submitting end-of-year budget execution reports to the relevant authorities, such as the National Audit Organization and the legislature.

Article 73 of the law on parliamentary procedures describes the legislative process of discussing the executive's annual budget execution report. The Budget Oversight and Analysis Division of the Oversight and Evaluation Department of the Parliamentary Secretariat produces monthly reports on the execution of the state budget (see third link for the November 2020 report). But the legislative committee is not required to discuss it.

Peer Reviewer

Opinion: Agree

Comments: It should be noted that the standing committee discuss from time to time specific proposals to amend the budget, but it does not specifically examine in year implementation, and for the entirety of the budget.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

**Source:**

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

<https://www.legalinfo.mn/law/details/15312?lawid=15312> - Law on Prevention, Control, and Abatement of Negative Social and Economic Impact of Coronavirus (COVID-19) Pandemic

Коронавируст халдвар /КОВИД-19/-ын цар тахлаас урьдчилан сэргийлэх, тэмцэх, нийгэм, эдийн засагт үзүүлэх сөрөг нөлөөллийг бууруулах тухай хууль

Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (February 22, 2021)

**Comment:**

Clause 34.1.4 of the Budget Law prohibits making any budget shifting between portfolios without prior approval of the legislature. This should be done only by the supplementary budget. However, Article 42 allows shifting of the funds within the portfolio, i.e., between the budgetary entities within the same portfolio. The funds cannot be shifted between capital and current expenditures. Also, no allocation is allowed to new programs and activities not already specified in the budget.

The anti-pandemic law allows shifting of funds between administrative units as well as capital and current expenditures (but without increasing total expenditure) if the need arises due to emergency measures to combat the COVID-19 pandemic (clause 7.1.2). The law is valid until July 1, 2021.

**Peer Reviewer**

Opinion: Agree

Comments: During the pandemic, the executive is not required to obtain legislature approval for shifting funds between administrative units. It does not need to seek the approval for shifting funds between administrative units within the general budget governor (for example, funds can be shifted between Tax office and Customs office as the budgets of these units come under the Minister of Finance). I guess the researcher chose NA because of pandemic situation. Otherwise the answer would be D or B depending on the definition of the administrative unit for the purposes of this question.

**Government Reviewer**

Opinion: Agree

Comments: As the level of power of executive over shifting funds between administrative unit differs depending on the level of the unit, it is hard to choose a sole answer.

**IBP Comment**

IBP worked with researcher to revise score to D (from E). Article 42 of the Budget Law allows the shifting of funds within the portfolio (similar to the answer from last round). In addition, since the anti-pandemic law permits shifting funds between administrative units without prior approval by the legislature, this gives extra evidence that we should score this question "D". The anti-pandemic law itself cannot be considered as "prior approval" of

the shifting of funds.

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

**GUIDELINES:**

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

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

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

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

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

Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (February 22, 2021)

Phone interview with Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (March 16, 2021)

**Comment:**

Clause 46.1 of the Budget Law says that the individual budgetary entity may use additional revenues raised by the main activities within the budget year for the purposes of improving fiscal efficiency. These revenues are collected in the entity's own accounts and could be spent on current activities if there is shortage of other funds as well investment, social programs, and payment of bonuses (clauses 46.3-46.5). However, these do not include such major sources of revenue as taxes which are collected in the executive's general accounts. If the total tax and other larger sources of revenue exceeds the planned amount, supplementary budget is required to spend beyond the budgeted revenue. In other words, the executive cannot spend beyond the total tax and other larger sources of revenue approved by the budget and requires the legislature's approval to do so. However, it can spend additional revenue (usually smaller) for the specified purposes.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*



To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

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

Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (February 22, 2021)

Comment:

In accordance with Clause 12.1.17 of the Budget Law, the Ministry of Finance has the authority to reduce funding of entities due to revenue shortfalls. However, Clause 34.1.2 requires legislature's approval in the form supplementary budget if the budget deficit increase due to revenue shortfall goes above 3 percent of the GDP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

Answer:

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

Source:

<https://www.legalinfo.mn/law/details/15412?lawid=15412> - Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<http://forum.parliament.mn/files/96765> (download link) - Report of the Budget Standing Committee on the 2019 Budget Execution Report, Government's Annual Financial Report, and Audit Report (August 18, 2020)

<http://forum.parliament.mn/projects/10921#collapse6> - General link to reports of all standing committees on the 2019 Budget Execution Report, Government's Annual Financial Report, and Audit Report

<http://forum.parliament.mn/files/97002> (download link) - Report of the Budget Expenditure Oversight Sub-Committee on the 2019 Budget Execution Report, Annual Financial Report, and Audit Report (August 24, 2020)

<https://tailan.audit.mn/detail/5f4481296213d> - NAO link to the audit report

<https://tailan.audit.mn/api/pages/b8167452f0bfcd73f5020299186dd4ae/watermarked.pdf> - Audit report on budget execution for 2019 Audit Report on the Execution of General Budget of Mongolia for 2019

Монгол Улсын 2019 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан

Comment:

Article 73 of the law on parliamentary procedures describes the legislative process of discussing the executive's annual budget execution report. Clause 73.4 describes the procedure of examining the budget execution report. After the first round of discussions at the general session, legislative committees are required to discuss and report on the audit report. The main committees are the Budget Standing Committee and the Budget Expenditure Oversight Sub-Committee.

Clause 73.4.1 notes that the legislature should hear the Minister of Finance's report on the budget execution and the Auditor General's report on the budget during the first round of discussions at the general session. Then, these reports are transferred to the relative standing committees. Thus, examination of the audit report is part of the discussion of the annual budget execution report.

The National Audit Office report was produced in June 2020 (see last link above). It was published on August 25, 2020 on the NAO website.

The audit report was discussed by the Budget Standing Committee on August 18, 2020, i.e. within three months of its availability.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

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

Answer:

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

Source:

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

ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/

Comment:

Article 28 of the State Audit Law states that the Auditor General shall be appointed by the State Great Hural (Parliament) of Mongolia upon the proposal of the Speaker of the Parliament for a term of six years and may be reappointed once.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

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

**Comment:**

Article 30 of the State Audit Law specifies the circumstances under which the Auditor General can be removed. Removal is the prerogative of the State Great Hural (Parliament) of Mongolia.

Article 38.4: The State Great Hural shall decide whether to suspend the Auditor General of Mongolia in connection with the initiation of a criminal case and prosecution as an accused upon the proposal of the competent authority.

Article 38.5: It is prohibited to dismiss, dismiss or suspend the Auditor General of Mongolia on grounds other than those specified in this Law, as well as to appoint him / her to another job or position without his / her consent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

**GUIDELINES:**

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

**Answer:**

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

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

**Comment:**

Article 40 of the State Audit Law specifies budgeting process for the audit organization. In particular, the National Audit Office shall submit its budget proposal directly to the Budget Standing Committee of the legislature for review (clause 40.2) and submits the reviewed proposal to the Ministry of Finance for integration into the executive's budget proposal (clause 40.3).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.*

**Answer:**

b. The SAI has significant discretion, but faces some limitations.

**Source:**

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

**Comment:**

Article 6 outlines the authorities of the state audit institution to conduct financial, compliance and performance audits of all budgetary entities, special funds, fully and partly state and locally legal entities, an entity or person who was transferred state functions on the basis of legislation and contracts, and any person subject to state audit in accordance with the law.

Clause 8.3 emphasizes that the audit organization shall audit only financial statements of the legislature. Clause 6.5 notes that other forms of audit (compliance and performance) could be conducted only at the request of the legislature. Thus, there are some minor limitations.

While Clause 8.3 of Law of 2020 emphasizes that the audit organization shall audit only financial statements of the legislature, Clause 15.1.1 of Law of 2003 contains the same information. So, there is no change in the revised Law.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review*

was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

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

Phone interview with Mr. J. Batsaikhan, Head of the Strategic Management Department of the Mongolian National Audit Office (MNAO) to the questions sent by the consultant (February 23, 2021)

Email response by Mr. J. Batsaikhan, Head of the Strategic Management Department of the Mongolian National Audit Office (MNAO) to the questions sent by the consultant (March 16, 2021)

Comment:

Current law does not give any entity an authority to review the audit processes of the NAO. However, the processes are customarily reviewed every two years by international reviewers from supreme audit institutions of other countries within the "partner evaluation" arrangement. The last such review was conducted in 2019 on the financial and performance audit processes. However, the report was distributed within the NAO but not made public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

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

<http://www.parliament.mn/n/c8co> - Agenda for the legislative meetings (general meeting and standing committees) August 17-21, 2020 (discussion of the supplementary budget for 2020 and budget execution report for 2019)

<http://www.parliament.mn/files/97664> (download link) - Minutes of the general meeting on August 17, 2020 (Mr. Tengis, Deputy Auditor General participates)

<http://www.parliament.mn/n/r5po> - Agenda for the legislative meetings (general meeting and standing committees) November 2-6, 2020 (Discussion of the 2021 budget proposal)

<http://www.parliament.mn/files/110176> (download link) - Minutes of the general meeting on November 5, 2020 (Mr. Tengis, Deputy Auditor General participates)

<http://www.parliament.mn/files/109962> (download link) - Minutes of the Budgetary Standing Committee meeting on November 4, 2020 (Mr. Zandanbat, Auditor General and Mr. Tengis, Deputy Auditor General and other senior representatives of the NAO participate)

<http://www.parliament.mn/files/97321> (download link) - Minutes of the Budgetary Standing Committee meeting on August 18, 2020 on the budgetary execution report for 2019 (Mr. Tengis, Deputy Auditor General and other senior representatives of the NAO participate)

<http://www.parliament.mn/files/94772> (download link) - Minutes of the Budgetary Standing Committee meeting on May 12, 2020 on the budgetary execution report for 2019 (Mr. Zandanbat, Auditor General and Mr. Tengis, Deputy Auditor General and other senior representatives of the NAO participate)

<http://www.parliament.mn/files/110299> (download link) - Minutes of the Budgetary Standing Committee meeting on November 25, 2020 on audit report of the implementation of the Glass Account Law (Mr. Zandanbat, Auditor General and Mr. Tengis, Deputy Auditor General and other senior representatives of the NAO participate)

Comment:

The audit law requires participation of the NAO representative in the discussion of the executive's annual financial and budget implementation reports, budget proposal, supplementary budget and reporting of the activities of the NAO (twice a year). Minutes of the legislative meetings show that SAI representatives took part at least 8 times in 2020.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

*GUIDELINES:*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://shilendans.gov.mn/org/408?form=4289218&year=2020&month=12&group=3&task=739> - the executive's budget proposal for 2021 posted on the government's glass account proposal

<https://shilendans.gov.mn/pdfview?file=7702f1240a0265a74d3a105e12bcbcbba.pdf> – download link of the executive's budget proposal for 2021  
Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (March 18, 2021)

Follow-up email from Ms. G. Zolboo (March 19, 2020)

Comment:

As the Ministry of Finance staff informed us, the 2021 budget proposal was sent to two NGOs for review. No public presentation or discussion was organized due to COVID-19 pandemic. No written or open access evidence could be found about the public consultation conducted by the Ministry of Finance.

The government's glass account portal published the budget proposal for 2021 on October 30, 2020, which is AFTER the proposal was tabled in the legislature.

Peer Reviewer

Opinion: Agree

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:

MOF web

Comment:

No evidence is available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

No written or open access evidence could be found about the public consultation conducted by the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges,*



procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Source:

<https://www.shilendans.gov.mn/org/408?group=3&year=2020> - The executive's "glass account" portal with information on budget execution.

Ministry of Finance's page provides monthly, quarterly, half-yearly and annual information on the implementation of 2020 consolidated budget.

Pages of other ministerial portfolios and individual ministries, agencies as well as SOEs are also available on the webpage.

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

<https://www.legalinfo.mn/annex/details/7618?lawid=12449> - Parliament decree on organizing public hearing

<https://mof.gov.mn/article/entry/covid19> - Press conference and public presentation on the first package by Minister of Finance Mr. Chimed Khurelbaatar (April 2, 2020)

[https://mof.gov.mn/article/entry/News\\_2020\\_11\\_19](https://mof.gov.mn/article/entry/News_2020_11_19) - Public presentation by Minister of Finance Mr. Chimed Khurelbaatar on the use of foreign aid and loans (November 19, 2020)

Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (March 18, 2021)

Comment:

The executive provides monthly information on the budget financing and execution through the so-called "glass account" portal as prescribed by the Glass Account Law. The page provides information on budget/execution (Төсөв/гүйцэтгэл); Investment, tender, and procurement (Хөрөнгө оруулалт, тендер, худалдан авалт); and Other (Бусад) including number of employees, audit statements etc. As of end of 2020, information on a total of 8267 public entities (source <http://www.shilendans.gov.mn>), were available through the portal, of which, 55 are ministerial and local government portfolios (source: <http://www.shilendans.gov.mn/orglist/1>)

In addition to the regular information as an individual entity, the Ministry of Finance page contains additional information (Сангийн яамны мэдээлэл) on aggregate national budget issues, such as national budget execution, macroeconomic policies, national debt, foreign aid etc.

The website has a "send a comment" button in the bottom right corner, where citizens can send their inputs.

The information about the number and type of comments and the process after the comments are received is not clear from the website. The comments go to the glass account administrator of the entity (the head of the organization or an IT staff member) and then distributed internally to the relevant units and persons responsible within the entity. Feedback to the public is given by the relevant staff. In 2020, a total of 1486 comments were sent through the glass account portal and addressed by relevant staff members of the budget entities.

The Law on Public Hearing (effective January 1, 2016, clause 9.3) specifies that annual public hearings be held on the issues of budget execution both at the national and local level. The subsequent Parliament Decree 12 of January 12, 2017 outlines the specific procedure of organizing public hearing. No budget public hearing took place in 2020. However, two events were organized in 2020 due to COVID-19 pandemic. First, the Minister of Finance Chimed Khurelbaatar provided detailed briefing to the public on the ongoing and future economic measures against the Coronavirus pandemic (COVID-19) during a press conference on April 2, 2020. Also, Minister Khurelbaatar provided detailed information to the public on the use of foreign aid and loans during the COVID-19 pandemic on November 18, 2020.

Peer Reviewer

Opinion: Agree

Comments: There are two other websites useful for public monitoring of budgets: tender/procurement and public investment. tender.gov.mn and publicinvestment.gov.mn. Also, there is a subpage of the ministry of finance website which focuses on local development funds monitoring. <http://tusuv-oronnutag.mof.gov.mn/>

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:

There is no evidence that the executive takes any concrete steps to ensure the participation of the vulnerable and underrepresented groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

<https://www.shilendans.gov.mn/org/408?group=3&year=2020> - Consolidated budget execution reports (monthly, quarterly, half-yearly, and annual)

<https://www.shilendans.gov.mn/org/408?form=4061914&year=2020&month=4&group=3&task=739> - Report on the macroeconomic circumstances

<https://www.shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> - Half-yearly budget execution report (total revenue, total expenditure (including public investment), fiscal balance/deficit)

<https://www.shilendans.gov.mn/org/408?form=3929550&year=2020&month=4&group=3&task=739> - Government debt (quarterly reports)

Comment:

The executives' glass account portal provides information on consolidated budget execution on a monthly, quarterly, half-yearly and annual basis. In terms of coverage, information on five topics, with the exception of the delivery of public services, is provided.

Other topics covered in the budget execution information by individual agencies include: number of public servants (by ministries and agencies), audit reports, procurement, transactions (other than payment of salaries) in the amount above MNT 5 million (equivalent of USD2,000), executive decisions that have financial implications such as issuance of bonds, concession agreements with private entities, deviations from the approved budget, use of foreign aid, government debt, and some others.

As mentioned earlier, the "glass account" portal has a "send a comment" button, where citizens can send their inputs. The comments are received by the account administrator and distributed internally within the entity for feedback.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.shilendans.gov.mn/org/408?group=3&year=2020> - Consolidated budget execution reports (monthly, quarterly, half-yearly, and annual)

<https://www.shilendans.gov.mn/org/408?form=4061914&year=2020&month=4&group=3&task=739> - Report on the macroeconomic circumstances

<https://www.shilendans.gov.mn/org/408?form=4141374&year=2020&month=6&group=3&task=739> - Half-yearly budget execution report (total revenue, total expenditure (including public investment), fiscal balance/deficit)

<https://www.shilendans.gov.mn/org/408?form=3929550&year=2020&month=4&group=3&task=739> - Government debt (quarterly reports)

Comment:

The Government used only an e-participation mechanism. The executive provides information on the budget financing and execution through the so-called "glass account" portal as prescribed by the Glass Account Law. The website has a "send a comment" button in the bottom right corner, where citizens can send their inputs.

The glass account information provides information on the fiscal data and related narrative for public comments. Other than that, no additional information such as explanation of the purpose, scope, timeline of public engagement etc. is available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: 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:

<https://www.legalinfo.mn/law/details/12254> - Budget Law (in Mongolian)

<http://www.iltod.gov.mn/?p=2403> - Budget Law (in English)

Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (March 18, 2021)

Comment:

No written record of the inputs provided by the public and their use could be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (March 18, 2021)

Comment:

Although 1486 comments were sent in 2020 to the relevant agencies through the glass account portal, no written record of the inputs provided by the public and their use could be found. These were dealt through feedback via the internal mechanism.

Peer Reviewer  
Opinion: Agree

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:

<http://www.iltod.gov.mn/?p=2403> - Budget Law in English (clauses 5.1.4, 6.5, 8.4, 10.2-10.4, 12.1.4, and article 63)

Comment:

The Budget Law specifies fiscal transparency as one of the five budget principles (clauses 5.1.4 and 6.5 of the Budget Law) and specifies the need to ensure public participation in the formulation of the budget proposal. However, the budget preparation calendar (clause 8.4 of the same law) does not include participation as one of its stages.

There are several other provisions in the law – clauses 10.2-10.4 on establishing an independent national council on the budget, finance and economy to discuss and provide written opinion on the executive's budget proposal – which should provide greater participation of the public in budget affairs. However, these are not supported by the subsequent decisions of the relevant agencies (e.g., MoF and the executive) and not included in the timetable for budget formulation.

The one exception is public deliberation in the form of general citizens' meeting (Article 63 of the Budget Law) to be conducted for the investment projects to be financed by the Local Development Fund.

Peer Reviewer  
Opinion: Agree

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](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.shilendans.gov.mn/org/412?group=0&year=2020> - Glass account website of the Ministry of Education, Culture, Science and Sports  
Written answers by Ms. G. Zolboo, Head of the Budget Consolidation Division of the Fiscal Policy and Planning Department of the Ministry of Finance (MoF) to the questions sent by the consultant (March 18, 2021)

Comment:

The government's glass account portal has information on budget implementation of all line ministries. It has an open "send a comment" link, where citizens can send their inputs. The comments are received by the account administrator and distributed internally within the ministry for feedback. For instance, the Ministry of Education, Culture, Science and Sports posts monthly, quarterly, semi-annual and annual reports on the budget implementation. The reports include information on the budget allocated, the actual budget spent, explanation of the discrepancy between the budgeted and spent amount, funds spent on investment and procurement of goods and services, all transactions in the amount greater than MNT 5 million (equivalent of USD 2000) with the exception of payment of salaries. The general public can view the above information and send comments on each entry. After receiving comments, the Ministry staff distributes the information internally for feedback. Thus far, this open source is used minimally, if at all, by the line ministries. The portal does not provide information about the feedback given to the public with regard to comments. Similar information is available for all line ministries.

No evidence of public participation during the budget formulation period is found.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Comments: Based on the researcher's evidence, I would score C rather than B.

Government Reviewer

Opinion: Agree

IBP Comment

IBP worked with researcher to revise score to D (from B). The Glass Account Portal is being assessed for indicator 128.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

<http://forum.parliament.mn/projects/10874>

On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай

<http://forum.parliament.mn/projects/10946> -

Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund, amendments to the 2021 Fiscal Framework Statement and the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted Монгол Улсын 2021 оны Төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай, Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай хуулийн төсөл болон хамт өргөн мэдүүлсэн хуулийн төслүүд



<http://forum.parliament.mn/m/erfy>  
<http://forum.parliament.mn/m/eefy>

**Comment:**

The legislature's forum portal is designed to receive input from the general public on ongoing discussions of laws and other parliamentary decisions as well as give feedback on how the inputs have been used (or not) in the decision-making process. The link <http://forum.parliament.mn/m/eefy> link describes the objective and terms of use of the forum portal. The forum is interactive and is used both at the pre-budget and budget discussion phase.

We found that the discussion on the of the pre-budget statement (the Fiscal Framework Statement for 2021 and Budget Estimates for 2022-2023) and the budget proposal for 2021 have a direct link for comments. The current links show the number of views as 1316 views of pre-budget documents and 6641 for the 2021 budget proposal. The number of comments (санал) received is 0 (zero) for both documents. It looks like the formal process has been established but in fact is not used actively by the public. It is used for viewing the documents and not giving comments, yet. The parliament does not actively promote or organize any formal hearings using this online tool. It is just a tool rather than a hearing.

The forum portal is designed to receive input from the general public on ongoing discussions of laws and other parliamentary decisions as well as give feedback on how the inputs have been used (or not) in the decision-making process. The link <http://forum.parliament.mn/m/eefy> link describes the objective and terms of use of the forum portal. The forum is interactive and is used both at the pre-budget and budget discussion phase. The link <http://forum.parliament.mn/m/erfy> informs that users registered to the system can review drafts of decisions and give feedbacks. Although we tried to provide our feedback on drafts of decisions with our account, we were not able to do it. Therefore, the score here is D.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Comments: While the online tool may be a limited form of engagement with the public around the budget, it still provides open access to all those with internet an ability to comment and provide input on the proceedings.

**IBP Comment**

IBP worked researcher to revise score to C. The parliament does not hold public hearings through which the public can provide input during its public deliberations on the formulation of the annual budget. The <http://forum.parliament.mn> website is a tool for citizens to comment on.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://forum.parliament.mn/projects/10874>

On the Fiscal Framework Statement 2021 and Fiscal Forecast for 2022-2023 for the General Budget (draft submitted to the parliament on April 29, 2020 and made publicly available on April 30, 2020)

Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай

<http://forum.parliament.mn/projects/10946> -

Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund, amendments to the 2021 Fiscal Framework Statement and the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted Монгол Улсын 2021 оны Төсвийн тухай, Нийгмийн даатгалын сангийн 2021 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2021 оны төсвийн тухай, Монгол Улсын нэгдсэн төсвийн 2021 оны төсвийн хүрээний мэдэгдэл, 2022-2023 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай хуулийн төсөл болон хамт өргөн мэдүүлсэн хуулийн төслүүд

<http://forum.parliament.mn/m/erfy>

<http://forum.parliament.mn/m/eefy>

Comment:

The forum portal is designed to receive input from the general public on ongoing discussions of laws and other parliamentary decisions as well as give feedback on how the inputs have been used (or not) in the decision-making process. The link <http://forum.parliament.mn/m/eefy> link describes the objective and terms of use of the forum portal. The forum is interactive and is used both at the pre-budget and budget discussion phase.

The link <http://forum.parliament.mn/m/erfy> informs that users registered to the system can review drafts of decisions and give feedbacks. Although we tried to provide our feedback on drafts of decisions with our account, we were not able to do it.

Therefore, the score here is D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a “c” response or above are not met.

Source:

<http://forum.parliament.mn/projects/10946> -

Draft laws on the 2021 Budget of Mongolia, the 2021 Budget of the Social Insurance Fund, the 2021 Budget of the Health Insurance Fund, amendments to the 2021 Fiscal Framework Statement and the 2022-2023 Fiscal Forecast Law and other accompanying laws submitted <http://forum.parliament.mn/m/eeefy> - link describes the objective and terms of use of the forum portal

Comment:

Although the stated purpose of the parliamentary portal is to collect input and give feedback how the input has been used, there is no evidence that the such a report is being produced. The forum website on the 2021 budget proposal showed that no comments were given (‘0 comments’), there was no report on this finding or any other link that showed how the public comments were used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

*GUIDELINES:*

*This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the 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*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://forum.parliament.mn/projects/10921> -

Execution of the 2019 General Budget of Mongolia, Consolidated Financial Report of the Government, Draft Resolution of the State Great Hural on "Approval of the Execution of the 2019 Budget of Mongolia"

Монгол Улсын 2019 оны нэгдсэн төсвийн гүйцэтгэл, Засгийн газрын санхүүгийн нэгтгэсэн тайлан, "Монгол Улсын 2019 оны төсвийн гүйцэтгэлийг батлах тухай" Улсын Их Хурлын тогтоолын төсөл

Comment:

The 2019 budget execution report together with the audit report was discussed in June 2018 (the documents were posted on the parliamentary forum portal on August 14, 2020. Again, the general public could post some comments after registering and getting an account. The portal is interactive. However, there were no comments posted. Both the budget execution report and the executive's annual financial report were audited and audit reports posted above. Thus, there is a formal process which is not yet used in practice. The online tool is not actively promoted by the parliament itself, and it is just a tool rather than a hearing. There is no public hearing organized by the parliament, only the official session of the standing committees and the plenary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

*GUIDELINES:*

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<https://docs.google.com/forms/d/e/1FAIpQLSdGXy9WeRTJG9vOef5EnvGnK-FtxfaRVoJ0bkIk-PsJwAU9ew/viewform> - Link on the National Audit Office website where citizens can suggest audit topics

Comment:

The National Audit Office has an online link on its website about the topic to be suggested in the upcoming year (currently it is collecting suggestions for the 2021 audit).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Email response from Mr. J. Batsaikhan, Head of the Strategic Management Department of the Mongolian National Audit Office (MNAO) to the questions sent by the consultant (March 16, 2021)

**Comment:**

No evidence could be found. No formal feedback was given to the citizens who suggested the topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

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

**Source:**

n/a

**Comment:**

No evidence could be found.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree