

Open Budget Survey 2021

Questionnaire

Ukraine

May 2022

Country Questionnaire: Ukraine

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

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

Answer:

2021

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>
4. https://www.mof.gov.ua/uk/news/biudzhetna_deklaratsiia_2022-2024_minfin_rozpochav_protse_pidgotovki-2659

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3]. MoF is eager to prepare the PBS 2022-2024 and already started the process [4].

Peer Reviewer

Opinion: Agree

Comments: The researcher's answer is factual. According to Open Budget Survey Guidelines on the Public Availability of Budget Documents the fiscal year of the PBS to evaluate in the OBS questionnaire has been determined correctly. It is FY 2021. Despite the fact that PBS for 2021 was not produced due to COVID we do not take in our consideration earlier fiscal year. The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: In 2021, the Government developed the Budget Declaration for 2022-2024

<https://mof.gov.ua/storage/files/%D0%9F%D0%BE%D1%81%D1%82%D0%B0%D0%BD%D0%BE%D0%B2%D0%B0%20%D0%9A%D0%9C%D0%A3.pdf>

<https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%20%D0%B4%D0%B5%D0%BA%D0%BB%D0%B0%D1%80%D0%B0%D1%86%D1%96%D1%8F%20%D0%BD%D0%B0%202022-2024%20%D1%80%D0%BE%D0%BA%D0%B8.pdf>

Researcher Response

Links provided by the government reviewer are related to the PBS 2022-2024 that is beyond of the scope of research and were adopted beyond the cut-off date.

IBP Comment

As the researcher notes, per the Open Budget Survey methodology, researchers should assess documents made available to the public before the Survey cut-off date. For the OBS 2021, the cut-off date is December 31, 2020. Documents are not accepted if they are published after this date.

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

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

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

Answer:

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

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: Answer 'd' is factual. The PBS for 2021 was not produced at all and, consequently, was not released to the public. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1.

<https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration.

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:

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: It is correct to leave this question blank as the PBS for 2021 was not produced and not published. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1.

<https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the

Law of Ukraine on State Budget" № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:
<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383>

Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration.

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

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

Answer:

N/A

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finsiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: It is correct to mark this question "n/a" as the PBS for 2021 was not produced and not published. The researcher's answer is factual. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1. <https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget" № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finsiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)

3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: It is correct to leave this question blank as the PBS for 2021 was not produced and not published at all. The answer is factual. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1. <https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter I)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration.

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

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

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

Answer:

d. Not applicable

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: The researcher's answer ('c') doesn't respond to OBS Guide. The PBS for 2021 was not produced and not publicly available. According to the OBG Guide option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1. <https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer
Opinion: Agree

Researcher Response
I agree with the peer reviewer's comment. The answer was downgraded to "D".

IBP Comment
IBP is in agreement with the researcher's "Response to Review." The comments from the external reviewer are well-noted. The response has been updated from "c" to "d"

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

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

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer
Opinion: Agree

Comments: The researcher's answer is factual. The PBS for 2021 was not produced and not publicly available. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1. <https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following: <https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer
Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration.

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:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: I generally agree with the answer, however, I would like to make some clarifications: The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1. <https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following: <https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration.

Researcher Response

I agree with the peer reviewer's comment - The correct link for 2021 PBS roadmap development is the following: <https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf> And disagree with the government reviewer's comment - the last link provided leads to the document beyond the cut-off date of the research.

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:

N/A

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to

political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: The answer is correct. The document is not produced at all and therefore it should be marked as "n/a." The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1.

<https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%2021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration.

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

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

Answer:

b. No

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. There is no "citizens version" of the PBS for 2021 as the document has not been produced at all. The Parliament allowed the Cabinet of Ministers not to prepare the PBS for 2021 due to COVID (as an exception to the general rules - temporarily until January 1, 2021). Relevant amendments were made to the Article 33 of the Budget Code (1) and the Law on the State Budget for 2020 (2). 1.

<https://zakon.rada.gov.ua/laws/show/2456-17#Text> 2. <https://zakon.rada.gov.ua/laws/show/553-20#n2> (Law of Ukraine 'On amendments to the Law of Ukraine on State Budget' № 553-IX as of April 13, 2020 (Part II. Final Provisions)) The researcher provided additional information and sources on PBS for 2020 and PBS for 2022 to provide broader view, however, we are concentrating only on PBS for 2021, chosen to meet the Guidelines' requirements. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%2021-2023.pdf>. It should be corrected.

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:
2021

Source:
https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:
The most recent EBP available is the one for BY 2021.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the source provided by the researcher is a sufficient evidence. Taking into consideration the cut-off day (the 31th of December, 2020) the most recent EBP available is for FY 2021.

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:
14/9/2020

Source:
1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://www.epravda.com.ua/publications/2020/09/15/665123/>

Comment:
Both the Parliament and independent media websites confirm that EBP 2021 was published on the 14th of September 2020.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence are provided by the researcher including the link to the Parliament website and Media website ('Economichna Pravda' translated into English as 'Economic Truth'), which is considered to be reliable media source. Additional Media source which confirms this date is the following: <https://www.radiosvoboda.org/a/news-proekt-byudgetu-zareyestruvaly-u-radii/30838712.html>

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://www.epravda.com.ua/publications/2020/09/15/665123/>

Comment:

Both the Parliament and independent media websites confirm that EBP 2021 was published on the 14th of September 2020.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. EBP 2021 was published on the 14th of September 2020, which is 'a' answer. Sufficient evidence are provided by the researcher including the link to the Parliament website and Media website ('Economichna Pravda' translated into English as 'Economic Truth'), which is considered to be reliable media source. I confirm that EBP 2021 can be obtained online and free of charge.

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 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:

14/9/2020

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://www.epravda.com.ua/publications/2020/09/15/665123/>

Comment:

Both the Parliament and independent media websites confirm that EBP 2021 was published on the 14th of September 2020.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. EBP 2021 was published on the 14th of September 2020. The date of publication is the same as the date that is printed on the document. Sufficient evidence are provided by the researcher including the link to the Parliament website and Media website

('Economichna Pravda' translated into English as 'Economic Truth'), which is considered to be reliable media source.

Government Reviewer
Opinion: Agree

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

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

Answer:

Both the Parliament and independent media websites confirm that EBP 2021 was published on the 14th of September 2020.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://www.epravda.com.ua/publications/2020/09/15/665123/>

Comment:

Both the Parliament and independent media websites confirm that EBP 2021 was published on the 14th of September 2020.

Peer Reviewer

Opinion: Agree

Comments: Date indicated on the web-site of the Parliament (14/09/2020) matches with the factual date when the text of the EBP appeared on the web-site of the Parliament. It can be proved by the sources indicated by the researcher which are sufficient evidence.

Government Reviewer

Opinion: Agree

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

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

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

Answer:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

Peer Reviewer

Opinion: Agree

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

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

I must emphasize that crucial information is available in a machine-readable format (annexes 1-8). However, one of the annexes contains a pdf with KPIs for budget programs. Thus, not all files are machine-readable. That corresponds to answer "B".

Peer Reviewer

Opinion: Agree

Comments: I confirm that some of the numerical data are available in a machine readable format (not all of the data), which is 'b' answer. For instance, the text of the EBP is a Word (.doc/.docx) file, which is not machine readable. At the same time, its Annexes contain different types of files both in machine readable format (Excel (.xls)) and not machine readable format (PDFs, Word (.doc/.docx)).

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://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

the EBP is available online and free of charge.

Peer Reviewer

Opinion: Agree

Comments: The document is publicly available. I confirm that the source provided by the researcher is factual, EBP is available online and free of charge.

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 of the Law on the State Budget of Ukraine for 2021

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

"Draft of the Law on the State Budget of Ukraine for 2021"

"Проект Закону про Державний бюджет України на 2021 рік"

Peer Reviewer

Opinion: Agree

Comments: The full title of the EBP is correct. The researcher has not indicated full titles of the supporting documents to the EBP. Supporting documents are the following (EN/UKR): 1.Submission 14.09.2020 /Подання 14.09.2020 2.Explanatory note 14.09.2020 /Пояснювальна записка 14.09.2020 3. Annex14.09.2020 (Legislative grounds for the functioning of the special fund of the State Budget of Ukraine for 2021) / Додаток 14.09.2020 (Законодавчі підстави для функціонування спеціального фонду Державного бюджету України на 2021 рік) 4.Annex 14.09.2020 (Materials to the Article 38 of the Budget Code of Ukraine)/ Додаток 14.09.2020 (матеріали до статті 38 БКУ) 5. Annex 14.09.2020 (Substantiation to the articles of the Draft Law of Ukraine "On the State Budget of Ukraine for 2021")/ Додаток 14.09.2020 (Обґунтування до статей проекту Закону України "Про Державний бюджет України на 2021 рік") 6. Annex (STATE BUDGET INDICATORS for 2022 - 2023) 14.09.2020/ Додаток (ПОКАЗНИКИ ДЕРЖАВНОГО БЮДЖЕТУ на 2022 - 2023 роки) 14.09.2020 7. Annex 14.09.2020 (Distribution of expenditures and granting of loans according to the program classification for 2019-2021)/Додаток 14.09.2020 (Розподіл видатків та надання кредитів за програмною класифікацією на 2019-2021 роки) 8. Annex (1) 14.09.2020 (Revenues of the State Budget of Ukraine for 2021)/ Додаток (1) 14.09.2020 (Доходи Державного бюджету України на 2021 рік) 9. Annex (2) 14.09.2020 (Financing of the State Budget of Ukraine for 2021)/Додаток (2) 14.09.2020 (Фінансування Державного бюджету України на 2021 рік) 10. Annex (3) 14.09.2020 (Distribution of expenditures of the State Budget of Ukraine for 2021)/Додаток (3) 14.09.2020 (Розподіл видатків Державного бюджету України на 2021 рік) 11. Annex (4) 14.09.2020 (Repayment of loans to the State Budget of Ukraine and distribution of loans granting from the State Budget of Ukraine in 2021)/ Додаток (4) 14.09.2020 (Повернення кредитів до Державного бюджету України та розподіл надання кредитів з Державного бюджету України в 2021 році) 12. Annex (5) 14.09.2020 (Intergovernmental transfers (educational subvention, basic and reverse budget grants for 2021)/ Додаток (5) 14.09.2020 (Міжбюджетні трансферти (освітня

субвенція, базова та реверсна дотації) на 2021 рік) 13. Annex (6) 14.09.2020 (Intergovernmental transfers (other grants and subventions) from the State Budget of Ukraine to local budgets for 2021)/Додаток (6) 14.09.2020 (Міжбюджетні трансферти(інші дотації та субвенції) з Державного бюджету України місцевим бюджетам на 2021 рік) 14. Annex (7) 14.09.2020 (Distribution of expenditures of the State Budget of Ukraine for 2021 to ensure the administration of justice by local, appellate courts and the functioning of bodies and institutions of the justice system)/Додаток (7) 14.09.2020 (Розподіл видатків Державного бюджету України на 2021 рік на забезпечення здійснення правосуддя місцевими, апеляційними судами та функціонування органів і установ системи правосуддя) 15. Annex (8) 14.09.2020 (List of loans attracted by the state to the special fund of the State Budget of Ukraine for 2021 from foreign states, foreign financial institutions and international financial organizations for the implementation of investment projects)/Додаток (8) 14.09.2020 (Перелік кредитів (позик), що залучаються державою до спеціального фонду Державного бюджету України на 2021 рік від іноземних держав, іноземних фінансових установ і міжнародних фінансових організацій для реалізації інвестиційних проектів)

Government Reviewer
Opinion: Agree

IBP Comment
The additional information suggested by the peer reviewer is well received.

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:
1. <https://www.mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
2. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:
Presentation of the Budget for 2021 is published on the website of the MoF [1]. The date of the pdf creation is 18.12.20. It is visible in the properties of the pdf file. It makes me believe that this is a presentation of the enacted budget. Parliament passed the budget on 15.12.2020 [2].

Peer Reviewer
Opinion: Disagree
Suggested Answer: a. Yes

Comments: Presentation of the EBP for 2021 is published on the website of the MoF and its official web page on the 14th of September, 2020, which corresponds to date when the EBP for 2021 was submitted to the Parliament and became publicly available. It is designed to present key information on EBP to a general audience in a more accessible format. It contains key information according to the link (<https://www.internationalbudget.org/publications/citizens-budgets/>) except for the contact information of the MoF (which is missing). Therefore, it can be considered as a "citizens version" of the EBP despite the fact that its title doesn't contain the word 'citizens'. Source:
1. https://mof.gov.ua/uk/news/ministr_finansiv_sergii_marchenko_prezentuvav_proekt_derzhbiudzhetu_na_2021_rik-2420 (link to the presentation is below the page) 2. [https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20\(2\)\(1\).pdf](https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20(2)(1).pdf) (Direct link to the Presentation. The URL-address contain data of 18/09, which can be the date of its download) 3. Official page of the MoF: <https://www.facebook.com/minfin.gov.ua/posts/3244401895628515/>

Government Reviewer
Opinion: Agree

Researcher Response
I agree with the peer reviewer's comments. The answer was upgraded to "A".

IBP Comment
IBP is in agreement with the researcher's "Response to Review" and the comments and additional references from the peer reviewer are well-received. The response has been updated from "b" to "a".

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:
2021 2021

Source:
<https://zakon.rada.gov.ua/laws/show/1082-20#Text>

Comment:
EB for BY 2021 is evaluated in Open Budget Survey questionnaire.

Peer Reviewer

Opinion: Agree

Comments: The EB for FY 2021 is the most recently released version. It meets its time frame for publication according to OBS's guidelines and is published before the cut-off date (before 31 December 2020). I confirm that the source is factual, EB is available online and free of charge.

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:
15/12/2020 15/12/2020

Source:
1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=4000&skl=10
2. <https://www.rada.gov.ua/news/Novyny/200936.html>

Comment:
EB was enacted by the Parliament 15th of December 2020 [1, 2]

Peer Reviewer

Opinion: Agree

Comments: The date is correct and verified. The sources provided by the researcher are sufficient evidences which prove that the date when the EB was approved by the Parliament was the 15th of December, 2020 (15/12/2020).

Government Reviewer

Opinion: Agree

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

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

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not

produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

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

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=4000&skl=10
2. <https://www.rada.gov.ua/news/Novyny/200936.html>
3. <https://www.dw.com/uk/verkhovna-rada-ukrainy-ukhvalyla-derzhavnyi-biudzheta-na-2021-rik/a-55951614>
4. <https://zakon.rada.gov.ua/laws/show/1082-20/card6#Public>

Comment:

EB was enacted by the Parliament on 15th of December 2020 and published the same day on the Parliament's portal [2, 3]. Officially it came into power after the signature of the President (28.12.20) and official publication in the "Voice of Ukraine" newspaper (30.12.20) [4] The budget was officially published on the 15th day that goes slightly beyond 2 weeks, therefor - B answer.

Peer Reviewer

Opinion: Agree

Comments: The answer 'b' is factual. Full text of the EB for 2021 was made available on the Internet and free of charge (publicly available) on the 30th of December, 2020 in the "Voice of Ukraine" newspaper, which is 15 days after the budget has been enacted. Sources [2, 3] doesn't prove that the full text of the EB for 2021 was published the same day on the Parliament's portal. They only prove that the State Budget Law for 2021 was enacted by the Parliament on 15th of December, 2020 and provide a short description and key figures of the budget. Additional source (the Official Newspaper of the Parliament 'Voice of Ukraine'(Holos Ukrayiny)): <http://www.golos.com.ua/article/340301> <http://www.golos.com.ua/documents/z-1082-ix.pdf>

Government Reviewer

Opinion: Agree

Comments: 1. http://www.golos.com.ua/edition_archive/2020-12 Comment: Link to the "Voice of Ukraine" newspaper archive dated 30.12.2020 #242 [1] in which the official text of the Law on the State Budget for 2021 is published.

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

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

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

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

Answer:

30/12/2020 30/12/2020

Source:

1. <https://www.rada.gov.ua/news/Novyny/200936.html>
2. <https://www.dw.com/uk/verkhovna-rada-ukrainy-ukhvalyla-derzhavnyi-biudzheta-na-2021-rik/a-55951614>
3. <https://zakon.rada.gov.ua/laws/show/1082-20/card6#Public>

Comment:

EB was enacted by the Parliament on 15th of December 2020 and published the same day on the Parliament's portal [1, 2]. Officially it came into power after the signature of the President (28.12.20) and official publication in the "Voice of Ukraine" newspaper (30.12.20) [3]

Peer Reviewer

Opinion: Agree

Comments: The answer '30/12/2020' is factual. Full text of the EB for 2021 was officially published on the 30th of December, 2020 in the "Voice of Ukraine" newspaper. Sources [1, 2] doesn't prove that the full text of the EB for 2021 was published the same day on the Parliament's portal. They only prove that the State Budget Law for 2021 was enacted by the Parliament on 15th of December, 2020 and provide a short description and key figures of the budget. Additional source (the Official Newspaper of the Parliament 'Voice of Ukraine'(Holos Ukrayiny)): <http://www.golos.com.ua/article/340301> <http://www.golos.com.ua/documents/z-1082-ix.pdf>

Government Reviewer

Opinion: Agree

Comments: 1. http://www.golos.com.ua/edition_archive/2020-12 Comment: Link to the "Voice of Ukraine" newspaper archive dated 30.12.2020 #242

[1] in which the official text of the Law on the State Budget for 2021 is published.

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

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

Answer:

Official publication of the EB happened in the "Voice of Ukraine" newspaper (30.12.20) it can be seen from the document card on the website of the Parliament [1, 2].

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20/card6#Public>
2. <https://dp.tax.gov.ua/media-ark/news-ark/print-447143.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. I confirm that the source provided by the researcher helps to determine the date of publication of the EB. Full text of the EB for 2021 was officially published on the 30th of December, 2020 in the "Voice of Ukraine" newspaper. It can be seen from the document card on the official website of the Parliament. Additional source (link to the website of the Official Newspaper of the Parliament "Voice of Ukraine" (Holos Ukrainy)): <http://www.golos.com.ua/article/340301> <http://www.golos.com.ua/documents/z-1082-ix.pdf>

Government Reviewer

Opinion: Agree

Comments: 1. http://www.golos.com.ua/edition_archive/2020-12 Comment: Link to the "Voice of Ukraine" newspaper archive dated 30.12.2020 #242 [1] in which the official text of the Law on the State Budget for 2021 is published.

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

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

Answer:

<https://zakon.rada.gov.ua/laws/show/1082-20#Text>

Source:

<https://zakon.rada.gov.ua/laws/show/1082-20#Text>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the source provided by the researcher is a sufficient evidence. Additional weblink of the EB for 2021 refers to the Official Newspaper of the Parliament "Voice of Ukraine" (Holos Ukrainy): <http://www.golos.com.ua/documents/z-1082-ix.pdf>

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

<https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

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

Peer Reviewer

Opinion: Disagree

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

Comments: The text of the EB for 2021 is in XML format, which is not machine-readable. It contains some numerical data which are not reflected in the EB Annexes (i.e. minimum wage, subsistence level etc.). Therefore, I would suggest to choose 'b' answer as the most suitable. The source provided by the researcher refers to the amended version of the EB for 2021. The link to the initial version as of the 15th of December, 2020 (the date of EB's for 2021 approval) is the following: <https://zakon.rada.gov.ua/laws/show/1082-20/ed20201215#TextAnnexes>: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls>

Government Reviewer

Opinion: Agree

Researcher Response

I disagree with the peer reviewer. All data about the enacted budget is available in "xls" -machine readable data. It is natural that text of the law is presented in XML. Regarding information about "minimum wage, subsistence level etc.." - it is a complimentary information and to be consisted with the evaluation of other countries I suggest to leave A.

IBP Comment

Per the Open Data Handbook link contained in the guidelines for EB-5 (<http://opendatahandbook.org/glossary/en/terms/machine-readable/>), XML files are considered machine-readable. The current response is maintained. The additional link suggested by the peer reviewer is well received.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I confirm that the EB for 2021 is available online and free of charge. Source: <https://zakon.rada.gov.ua/laws/show/1082-20#Text>

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text> Comment: The Law on the State Budget is posted at the link [1].

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Law of Ukraine On the State Budget of Ukraine for 2021

Source:

<https://zakon.rada.gov.ua/laws/show/1082-20#Text>

Comment:

Full title of the EB in Ukraine is "Law of Ukraine On the State Budget of Ukraine for 2021". In Ukrainian the full title of the EB is the following: Закон України "Про Державний бюджет України на 2021 рік".

Peer Reviewer

Opinion: Agree

Comments: I confirm that the full title of the EB in EN/UKR is factual. The source provided by the researcher is a sufficient evidence.

Government Reviewer

Opinion: Agree

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

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

expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:
a. Yes

Source:

1. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
2. <https://mof.gov.ua/uk/budget-process-projects-declaration>

Comment:

MoF prepared a citizens version of the EB 2021. In the PDF file properties, one can observe the date of creation, and it's 18.12.2020. Wayback Machine reflects a snapshot for December 29, 2020, which is within the timeframe of the research.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. There is also additional link to the a "citizens version" of the EB in the news of the MoF (as of the 28 th of December, 2020) notifying that the President signed the EB:

https://mof.gov.ua/uk/news/prezident_pidpisav_derzhbiudzheta_na_2021_rik-2627

Government Reviewer

Opinion: Agree

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

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

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

Answer:
2021

Source:

1. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
2. <https://mof.gov.ua/uk/budget-process-projects-declaration>
3. <https://www.facebook.com/minfin.gov.ua/posts/3244401895628515>
4. <https://www.facebook.com/minfin.gov.ua/posts/3533445703390798>
5. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>
6. https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf

Comment:

the MoF prepared a citizens versions of the EBP 2021 and published it on FB & on its website [3], then citizens version of the EBP was replaced with the citizens version of the EB 2021 [1, 2, 4]. When consulting javascript the document availability date on internet is 28.12.2020. Also, CB of the YER of BY 2019 [5, 6] has been produced. All citizens budgets have been published within the timeframe of the research.

Peer Reviewer

Opinion: Disagree

Suggested Answer: CB of the EB is FY 2021 CB of the EBP is FY 2021 CB of the YER is FY 2019 CB of the IYRs is FY 2020

Comments: I generally agree with the comment and confirm that the sources are factual. All documents indicated by the researcher were made available online free of charge within the time frame accepted by the OBS methodology. At the same time, the answer is incomplete and should be supplemented with relevant FYs which refer to the citizens versions of other documents and the source for CB of the IYRs. The correct answer should be: CB of the EB is FY 2021 CB of the EBP is FY 2021 CB of the YER is FY 2019 CB of the IYRs is FY 2020. Note/clarification on the CB of the IYRs: there is an official state portal with open data on public finances 'Open Budget' (<https://openbudget.gov.ua/national-budget/>), which helps citizens to visualize data on public finances (target and factual revenues, expenditures, deficit financing and public debt). It doesn't contain economic assumptions underlying the budget, description of policy initiatives etc. Despite of the mentioned above, it can be considered as CB of the IYRs according to outcomes of expert discussion during the previous OBS round.

Government Reviewer

Opinion: Agree

Researcher Response

In this question, it is required to choose a year based on either EBP or EB. And both refer to BY 2021.

IBP Comment

The reviewer's comment is well-noted. The Open Budget Survey methodology indicates that, while each key budget document can and should be presented in a form that the public can understand, the Citizens Budget refers specifically to citizens' versions of the Executive's Budget Proposal or the Enacted Budget. For these questions in Section 1 (CB-1 through CB-6) and for purposes of evaluating the Citizens Budget, the most recently published version should be evaluated as long as they meet the publication deadlines and are made available to the public prior to the Survey cutoff date. For the OBS 2021, the cut-off date is December 31, 2020. IBP is in agreement with the researcher's "Response to Review." The current response of "2021" is maintained.

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

1. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
2. <https://mof.gov.ua/uk/budget-process-projects-declaration>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer 'e', but the sources provided by the researcher are insufficient. I confirm that CB of the EB for FY 2021, CB of the EBP for FY 2021, CB of the YER for FY 2019 and CB of the IYRs for FY 2020 were made available online free of charge within the time frame accepted by the OBS methodology. The researcher provided links only for CB of the EB for FY 2021. The answer should be supplemented with sources which refer to the CB of the YER, EBP and IYRs. CB of the EBP for FY 2021:

[https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20\(2\)\(1\).pdf](https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20(2)(1).pdf) CB of the YER for FY 2019:

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf CB of the IYRs for FY 2020:

<https://openbudget.gov.ua/national-budget/> <https://openbudget.gov.ua/national-budget/incomes> <https://openbudget.gov.ua/national-budget/expenses?class=program> <https://openbudget.gov.ua/national-budget/finance?class=debts> <https://openbudget.gov.ua/national-budget/credit?class=program> <https://openbudget.gov.ua/national-budget/state-funds?month=5&year=2021>

Government Reviewer

Opinion: Agree

IBP Comment

The additional information suggested by the peer reviewer is well received.

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:

28/12/2020

Source:

1. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>

2. <https://mof.gov.ua/uk/budget-process-projects-declaration>

3. <https://www.facebook.com/minfin.gov.ua/posts/3244401895628515>

4. <https://www.facebook.com/minfin.gov.ua/posts/3533445703390798>

5. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

6.

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf

Comment:

the MoF prepared a citizens versions of the EBP 2021 and published it on FB & on its website [3], then citizens version of the EBP was replaced with the citizens version of the EB 2021 [1, 2, 4]. When consulting javascript the document availability date on internet is 28.12.2020. Also, CB of the YER of BY 2019 [5, 6] has been produced. All citizens budgets have been published within the timeframe of the research.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the sources provided by the researcher are sufficient evidences. All document were published within the time frame accepted by the OBS methodology. The date indicated in the answer refers to CB of the EB for FY 2021. At the same time, the researcher didn't mention the dates of publication of other CB, in particular, CB of the EBP for FY 2021, CB of the YER for FY 2019 and CB of the IYRs for FY 2020. Here are the dates which should be added: CB of the EBP for FY 2021: 14/09/2020 Source:

https://mof.gov.ua/uk/news/ministr_finansiv_sergij_marchenko_prezentuvav_proekt_derzhbiudzhetu_na_2021_rik-2420 CB of the YER for FY 2019: 20/03/2020

Source:https://mof.gov.ua/uk/news/informatsiia_shchodo_publichnogo_predstavleniia_zakonu_ukraini_pro_derzhavnii_biudzheth_ukraini_na_2019_rik-2082 CB of the IYRs for FY 2020: (not available/can not be determined from the website) Source: <https://openbudget.gov.ua/national-budget/>

Government Reviewer

Opinion: Agree

IBP Comment

The additional information suggested by the peer reviewer is well received.

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:

I've chosen the citizen's version of EB 2021 for evaluation. According to javascript the document availability date is 28.12.2020. The presentation of the citizen's version of EB 2021 in MoF's post on FB happened on 28.12.20

Source:

1. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
2. <https://mof.gov.ua/uk/budget-process-projects-declaration>
3. <https://www.facebook.com/minfin.gov.ua/posts/3244401895628515>
4. <https://www.facebook.com/minfin.gov.ua/posts/3533445703390798>
5. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>
- 6.

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf

Comment:

the MoF prepared a citizens versions of the EBP 2021 and published it on FB & on its website [3], then citizens version of the EBP was replaced with the citizens version of the EB 2021 [1, 2, 4]. When consulting javascript the document availability date on internet is 28.12.2020. Also, CB of the YER of BY 2019 [5, 6] has been produced. All citizens budgets have been published within the timeframe of the research.

Peer Reviewer

Opinion: Agree

Comments: The explanation how the date of publication of the CB is determined based on a sufficient evidence. Date of publication (28/12/2020) and the sources provided by the researcher are factual. All CB mentioned by the researcher are available online and free of charge. The answer should be supplemented by the source for CB of the IYRs for FY 2020. Additional source: 1. The date of publication can also be found at the top of the webpage which refers to the MoF official web-site: https://mof.gov.ua/uk/news/prezident_pidpisav_derzhbiudzheta_na_2021_rik-2627 2. Source for CB of the IYRs for FY 2020: <https://openbudget.gov.ua/national-budget/>

Government Reviewer

Opinion: Agree

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

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

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

Answer:

<https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>

Source:

<https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The weblink is factual. It refers to the CB of the EB of FY 2021, which was not indicated in the comment. The answer should be supplemented with sources which refer to the CB of other documents. URL for the CB of other documents are the following: CB of the EBP for FY 2021: [https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20\(2\)\(1\).pdf](https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20(2)(1).pdf) CB of the

YER for FY 2019:

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf CB of the IYRs for FY 2020:
<https://openbudget.gov.ua/national-budget/>

Government Reviewer

Opinion: Agree

IBP Comment

The additional information suggested by the peer reviewer is well received.

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:

The State Budget of Ukraine for 2021 – the budget for development opportunities.

Source:

<https://mof.gov.ua/uk/budget-process-projects-declaration>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: There are missing words. The exact title of the CB of the EB for 2021: 'STATE BUDGET OF UKRAINE FOR 2021 Budget of opportunities for Development' / "ДЕРЖАВНИЙ БЮДЖЕТ УКРАЇНИ НА 2021 РІК Бюджет можливостей для розвитку". CB of the EBP for FY 2021: "DRAFT STATE BUDGET OF UKRAINE FOR 2021 Budget of opportunities for development" / "ПРОЕКТ ДЕРЖАВНОГО БЮДЖЕТУ УКРАЇНИ НА 2021 РІК Бюджет можливостей для розвитку". CB of the YER for FY 2019: "Report on the implementation of the State Budget for 2019 (according to the Article 28 (paragraph 5) of the Budget Code of Ukraine)" / "Звіт про виконання Державного бюджету за 2019 рік (відповідно до ст.28 (п. 5) Бюджетного кодексу України)". CB of the IYRs for FY 2020: there is no one full title of the CB (information which corresponds to IYRs can be downloaded using different website menu sections on the 'Open Budget' portal)

Comments: The title provided by the researcher should be slightly corrected. The source is factual (presentation of the CB is below the webpage). However, there is also a direct link to it. Direct weblink to the CB of the EB for 2021:

<https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf> CB of the EBP for FY 2021:

[https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20\(2\)\(1\).pdf](https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20(2)(1).pdf) CB of the YER for FY 2019:

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf CB of the IYRs for FY 2020:
<https://openbudget.gov.ua/national-budget/>

Government Reviewer

Opinion: Agree

Comments: <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf> Comment: The State Budget of Ukraine for 2021 – the budget for development opportunities.

Researcher Response

"the budget for development opportunities" looks more like a motto or a slogan to me. But I'm happy to amend the title and agree with the government reviewer.

IBP Comment

The additional information suggested by the peer and government reviewers is well received.

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:

Citizens' budget for EB 2021 [1] corresponds to the EB 2021 [2].

Source:

1. <https://mof.gov.ua/uk/budget-process-projects-declaration>
2. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. I confirm that the sources provided by the researcher are factual, publicly available and free of charge. I would like to add a direct weblink to the EB for 2021: <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf> At the same time, the answer should be supplemented by other CB and corresponding documents: Citizens' budget for EBP 2021 corresponds to the EBP 2021. Citizens' budget for YER 2019 corresponds to the YER 2019. Citizens' budget for IYRs 2020 corresponds to the IYRs 2020. Source: CB of the EBP for FY 2021: [https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20\(2\)\(1\).pdf](https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021_18_09_-%D0%92%D0%A0%20(2)(1).pdf) EBP for FY 2021: https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938 CB of the YER for FY 2019:

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf YER for FY 2019:

https://mof.gov.ua/storage/files/Z_2019.zip CB of the IYRs for FY 2020: <https://openbudget.gov.ua/national-budget/> IYRs for FY 2020:

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6> https://data.gov.ua/dataset/zvit_kazna

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:

2020

Source:

<https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The FY of the IYRs is chosen correctly according to 2021 OBS Guidelines. The source indicated by the researcher is factual and can be obtained online and free of charge. There is also a weblink to the quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Additional source: Some (but not all) IYRs can be found on Unified State Web portal of publicly available data:

https://data.gov.ua/dataset/zvit_kazna

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/2020-11> Comment: Additional link to the State Treasury Service of Ukraine with monthly, quarterly and annual reports for 2020.

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:

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Comment:

IYRs are published by the State Treasury Service every month, and within one month.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. The IYRs can be obtained online and free of charge. They are published on a monthly basis and within one month of the period covered, which is in line with the OBS methodology. Additional source: Some (but not all) IYRs can be found on Unified State Web portal of publicly available data: https://data.gov.ua/dataset/zvit_kazna There is also a weblink to the quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

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:

IYR for January-November 2020 was published on 24 December 2020;

IYR for January-October 2020 was published on 25 November 2020;

IYR for January-September 2020 was published on 23 October 2020;

IYR for January-August was published on 25 September 2020;

IYR for January-July was published on 25 August 2020;

IYR for January-June was published on 24 July 2020;

IYR for January-May was published on 25 June 2020;

https://data.gov.ua/dataset/zvit_kazna

IYR for January-April was last modified on 25 May 2020;

IYR for January-March was last modified on 24 April 2020;

IYR for January-February was last modified on 24 March 2020;

IYR for January-January was last modified on 25 February 2020.

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

2. https://data.gov.ua/dataset/zvit_kazna

3. <https://zakon.rada.gov.ua/laws/show/2456-17/print>

Comment:

IYR's are available on the website of the State Treasury Service [1] and Open data portal [2]. Unfortunately, the State Treasury Service website does not give an option to spot the date of publication. However, IYR's are published each month before the 25th day of the coming month. IYR's are duplicated on the open data portal where date of publication can be seen. But, in 2020 open data portal contain only monthly IYR from May till November 2020 (December's IYR was published out of the cut-off date). For the Jan-April IYR's we can only track the last day of modification (Report on the State Budget Execution by program classification was chosen to mark the dates). The fifth bullet of Paragraph 1 of Article 28 of the Budget Code of Ukraine [3] mentions that monthly & quarterly IYRs should be published on the website of the State Treasury Service of Ukraine (STS). Paragraph 2 of Article 59 says that IYRs should be published and sent to multiple authorities before the 25th day of the upcoming month. Due to my

personal observation, STS publishes IYR in time.

Peer Reviewer

Opinion: Disagree

Suggested Answer: IYR for January-November 2020 - 24 December 2020; IYR for January-October 2020 - 25 November 2020; IYR for January-September 2020 - 23 October 2020; IYR for January-August - 25 September 2020; IYR for January-July - 25 August 2020; IYR for January-June - 24 July 2020; IYR for January-May - 25 June 2020; IYR for January-April - 25 May 2020; IYR for January-March -24 April 2020; IYR for January-February - 24 March 2020; IYR for January-January - 25 February 2020. Quarterly IYRs: IYR for the 1st quarter- 05 May 2020. IYR for the 2d quarter- 05 August 2020. IYR for the 3d quarter- 05 November 2020.

Comments: There is no direct and clear indication of the Date of publication on the website of the State Treasury Service of Ukraine. However, the Date of publication of the IYRs may coincide with the last modification date of the the IYRs. Date of the last modification can be checked via the properties of the document (file). The researcher chose the 'Report on the State Budget Execution by program classification' (within the IYRs) to mark the dates of IYRs publication. However, this choice does not ensure a sufficient evidence as date of modification of other reports within the IYRs varies. I propose to correct several dates of IYRs publication (for January, January-February, January-March, January-June 2020) basing on the latest date of modification of reports (files) within the concrete IYR. At the same time, the sources indicated by the researcher are factual and the IYRs are publicly available. I would like to clarify that monthly IYR are usually published on the website of the State Treasury Service on a monthly basis and within one month of the period covered. Open data portal (https://data.gov.ua/dataset/zvit_kazna) contains monthly IYRs only for chosen months (incl. January-March 2020, January-April 2020, January-June 2020, January-July 2020, January-August 2020, January-September 2020, January-November 2020). There are also quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer's response and have slightly corrected the dates.

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:

IYR's are available on the website of the State Treasury Service and Open data portal. Unfortunately, the State Treasury Service website does not give an option to spot the date of publication. However, IYR's are published each month before the 25th day of the coming month. IYR's are duplicated on the open data portal where date of publication can be seen. But, in 2020 open data portal contain only monthly IYR from May till November 2020 (December's IYR was published out of the cut-off date). For the Jan-April IYR's we can only track the last day of modification (the latest date of modification of the reports within concrete IYR was chosen for the determination of the publication date. It was checked via the properties of the document).

Source:

https://data.gov.ua/dataset/zvit_kazna
<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The sources indicated by the researcher are factual and the IYRs are publicly available. I generally agree with the answer, but would like to add a few clarifications: 1.The researcher chose the 'Report on the State Budget Execution by program classification' (within the IYRs) to mark the dates of IYRs publication. However, this choice does not ensure a sufficient evidence as date of modification of other reports within the IYRs varies. Choosing the latest date of modification of the reports within concrete IYR seems more logical. Date of the last modification can be checked via the properties of the document. 2. Open data portal (https://data.gov.ua/dataset/zvit_kazna) contains monthly IYRs for January-March 2020, January-April 2020, January-June 2020, January-July 2020, January-August 2020, January-September 2020, January-November 2020 (and not from May till November 2020 as was indicated by the researcher). 3. There is also a weblink to the quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

<https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Source:

<https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Comment:

All IYRs [2] were published within the time frame of the OBS methodology. Lates available IYR is the Jan-November one [1].

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Sources provided by the researcher are sufficient evidence. IYRs are available online and free of charge and published within the time frame of the OBS methodology. There is also a weblink to the quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the quarterly reports of the State Treasury for 2020 that include an extended number of reports compared to the monthly reports.

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

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

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

Answer:

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

Source:

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. All of the numerical data are available in a machine readable format (xls/.xlsx). Additional weblink to the quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the quarterly reports of the State Treasury for 2020 that include an extended number of reports compared to the monthly reports.

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:

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Comment:

Peer Reviewer

Opinion: Agree

Comments: IYRs are produced and made available to the public online and free of charge within the time frame specified by the OBS methodology.

The source is factual. Additionally, there is a weblink to the quarterly IYRs: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the quarterly reports of the State Treasury for 2020 that include an extended number of reports compared to the monthly reports.

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:

In English:

"Monthly Report on Execution of State Budget of Ukraine in January-November 2020"

In Ukrainian:

"Місячний звіт про виконання Державного бюджету України за січень-листопад 2020 року"

Source:

<https://www.treasury.gov.ua/ua/file-storage/misyachna-zvitnist-6>

Comment:

In English:

"Monthly Report on Budget Execution in January-November 2020"

In Ukrainian:

"Місячний звіт про виконання Державного бюджету за січень-листопад 2020"

Peer Reviewer

Opinion: Agree

Comments: Source is factual. There are some words missing in the title. It should be slightly corrected to "Monthly Report on Execution of State Budget of Ukraine in January-November 2020" / "Місячний звіт про виконання Державного бюджету України за січень-листопад 2020 року". The full titles of older IYRs are the following (EN/UKR): 1. "Monthly Report on Execution of State Budget of Ukraine in January-October 2020" / "Місячний звіт про виконання Державного бюджету України за січень-жовтень 2020 року". 2. "Monthly Report on Execution of State Budget of Ukraine in January-September 2020" / "Місячний звіт про виконання Державного бюджету України за січень-вересень 2020 року". 3. "Monthly Report on Execution of State Budget of Ukraine in January-August 2020" / "Місячний звіт про виконання Державного бюджету України за січень-серпень 2020 року". 4. "Monthly Report on Execution of State Budget of Ukraine in January-July 2020" / "Місячний звіт про виконання Державного бюджету України за січень-липень 2020 року". 5. "Monthly Report on Execution of State Budget of Ukraine in January-June 2020" / "Місячний звіт про виконання Державного бюджету України за січень-червень 2020 року". 6. "Monthly Report on Execution of State Budget of Ukraine in January-May 2020" / "Місячний звіт про виконання Державного бюджету України за січень-травень 2020 року". 7. "Monthly Report on Budget Execution in January-April 2020" / "Місячний звіт про виконання Державного бюджету України за січень-квітень 2020 року". 8. "Monthly Report on Execution of State Budget of Ukraine in January-March 2020" / "Місячний звіт про виконання Державного бюджету України за січень-березень 2020 року". 9. "Monthly Report on Execution of State Budget of Ukraine in January-February 2020" / "Місячний звіт про виконання Державного бюджету України за січень-лютий 2020 року". 10. "Monthly Report on Execution of State Budget of Ukraine in January 2020" / "Місячний звіт про виконання Державного бюджету України за січень 2020 року". The full titles of the Quarterly IYRs are the following (EN/UKR): 1. Quarterly report on the implementation of the State Budget of Ukraine for the I quarter of 2020 / Квартальний звіт про виконання Державного бюджету України за I квартал 2020 року. 2. Quarterly report on the implementation of the State Budget of Ukraine for the first half of 2020 / Квартальний звіт про виконання Державного бюджету України за перше півріччя 2020 рік. 3. Quarterly report on the implementation of the State Budget of Ukraine for the nine months of 2020 / Квартальний звіт про виконання Державного бюджету України за дев'ять місяців 2020 року. Source (quarterly IYRs): <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Government Reviewer

Opinion: Agree

Comments: Source: <https://www.treasury.gov.ua/ua/file-storage/kvartalniy-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-devyat-misyaci-2020-roku> Comment: Additionally to the monthly report, the State Treasury Service published the "Quarterly the State Budget of Ukraine performance report of for 9 months of 2020" that includes an extended number of reports compared to the monthly reports.

Researcher Response

in general, I agree with the peer reviewer.

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

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

Answer:

a. Yes

Source:

1. IYR Jan-Nov. 2020 <https://openbudget.gov.ua/national-budget/expenses?view=bi>

Comment:

the MoF supports the Business Intelligence system (BI) [1] which enables user to chose different timespans, planned or executed figures, different budget classifications. BI contains all IYRs, I suppose, the last IYR that was published before the cut-off date is IYR Jan-November 2020.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. Note/clarification on the CB of the IYRs: there is an official state portal with open data on public finances 'Open Budget' (<https://openbudget.gov.ua/national-budget/>), which helps citizens to visualize data on public finances (target and factual revenues, expenditures, deficit financing and public debt). It doesn't contain economic assumptions underlying the budget, description of policy initiatives etc. Despite of the mentioned above, it can be considered as CB of the IYRs according to outcomes of expert discussion during the previous OBS round.

Government Reviewer

Opinion: Agree

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

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

Answer:

2020

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. The fiscal year of the MYR is evaluated correctly. According to survey guidelines, the fiscal year of the MYR should be determined even if the document itself was not produced.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The

Ministry of Finance published the information on the State Budget for 2020 performance in 1st half of 2020 [1], [2], [3] and a review on Budget performance in 2020 [4] (filename "п 8. доповідь 7 місяців 2020.docx". However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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:

<https://mof.gov.ua/uk/current-year-budget-information>

Comment:

MoF publishes IYRs [1], but they do not match the requirements to be counted as MYR according to the OBS methodology. Thus, the D answer is applied.

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. The MYR was not produced and not released to the public.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The Ministry of Finance published the information on the State Budget for 2020 performance in 1st half of 2020 [1], [2], [3] and a review on Budget performance in 2020 [4] (filename "п 8. доповідь 7 місяців 2020.docx". However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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:

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. The MYR was not produced and not published.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The

Ministry of Finance published the information on the State Budget for 2020 performance in 1st half of 2020 [1], [2], [3] and a review on Budget performance in 2020 [4] (filename "п 8. доповідь 7 місяців 2020.docx". However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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

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

Answer:

N/A

Source:

N/A

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. The MYR was not produced and not published.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The Ministry of Finance published the information on the State Budget for 2020 performance in 1st half of 2020 [1], [2], [3] and a review on Budget performance in 2020 [4] (filename "п 8. доповідь 7 місяців 2020.docx". However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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

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

Answer:

Source:

N/A

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. The MYR was not produced and not published.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.
https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.
https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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

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

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

Answer:

d. Not applicable

Source:

N/A

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. The MYR was not produced and not published.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 2.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx Comment: The Ministry of Finance published information for the first half of 2020 [1], [2] in a machine-readable format (.xls format). However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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

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

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:
N/A

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. The MYR was not produced at all (and not publicly available).

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The Ministry of Finance published the information on the State Budget for 2020 performance in 1st half of 2020 [1], [2], [3] and a review on Budget performance in 2020 [4] (filename "н 8. доповідь 7 місяців 2020.docx". However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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:

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

Source:
N/A

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

Peer Reviewer

Opinion: Agree

Comments: The explanation provided by the researcher is sufficient. There is no document which could be considered as MYR according to the OBS methodology.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The Ministry of Finance published the information on the State Budget for 2020 performance in 1st half of 2020 [1], [2], [3] and a review on Budget performance in 2020 [4] (filename "н 8. доповідь 7 місяців 2020.docx". However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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:

N/A

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology.

Government Reviewer

Opinion: Agree

Comments: Source: 1.

https://mof.gov.ua/storage/files/2_%D0%94%D0%BE%D0%B2%D1%96%D0%B4%D0%BA%D0%B0_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020.docx 2.

https://mof.gov.ua/storage/files/3_%D0%94%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 3.

https://mof.gov.ua/storage/files/4_%D0%97%D0%91_%D0%86_%D0%BF%D1%96%D0%B2%D1%80%D1%96%D1%87%D1%87%D1%8F_2020_%D0%BD%D0%B0_%D1%81%D0%B0%D0%B9%D1%82.xlsx 4. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The Ministry of Finance published "Information on the Budget performance in the 1st half of 2020" [1], "Performance indicators of the State Budget in the 1st half of 2020" [2], "Performance Indicators of the Consolidated Budget in the 1st half of 2020" [3] and "Information on the Budget performance in January-July 2020" [4] (filename "п 8. доповідь 7 місяців 2020.docx"). However, we agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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

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

Answer:

b. No

Source:

N/A

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the comment are factual. There is no document which could be considered as MYR according to the OBS methodology. There is no CB of the MYR.

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:
2019

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
2. https://mof.gov.ua/storage/files/Z_2019.zip
3. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE

Comment:

YER for BY 2019 is evaluated in this Open Budget Survey questionnaire.

Peer Reviewer

Opinion: Agree

Comments: YER for BY 2019 is the most recently released version. It meets its time frame for publication according to OBS's guidelines and is published before 31 December 2020. I confirm that the source is factual, the YER is available online and free of charge.

Government Reviewer

Opinion: Agree

Comments:

https://mof.gov.ua/uk/news/informatsiia_shchodo_publichnogo_predstavlennia_zakonu_ukraini_pro_derzhavnii_biudzheta_ukraini_na_2019_rik-2082

Comment: Additional link to the Annual Report 2019 public presentation in the Ministry of Finance.

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

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

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

Answer:

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

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
2. https://mof.gov.ua/storage/files/Z_2019.zip
3. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
4. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

Comment:

Official MoF FB account [4] mentions that the Minister of finance officially presented the 2019 YER to the Parliament on 18.06.20, which refers to an A answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Officially, the full version of the 2019 YER became available to the public on June 18, 2020, which is 'a' answer. However, its presentation was published earlier (20.03.2020).

Government Reviewer

Opinion: Agree

Comments: 1.

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%91%D0%A3%202019_26_03_2020_%D0%BF%D0%BE%D0%B2%D0%BD%D0%B0%20%D0%BE%D1%81%D1%82.pdf 2.

<https://mof.gov.ua/storage/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%97%D0%A3%20%D0%BF%D1%80%D0%BE%20%D0%94%D0%91%D0%A3%202020.rar> Comment: In general, we agree with the Researcher's comment, however, we would like to note that the "public version" of the 2019 Annual Report was published on the Ministry of Finance website on 20.03.2020 [1]. The 2019 Annual Report was published in April 2020 [2].

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:
18/6/2020

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
2. https://mof.gov.ua/storage/files/Z_2019.zip
3. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZiYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
4. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

Comment:

Both sources [1, 4] have the same date of publication - 18.06.2020

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Officially, the full version of the 2019 YER was published on 18/06/2020. It is proved by the sources provided by the researcher.

Government Reviewer

Opinion: Agree

Comments: 1.

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%91%D0%A3%202019_26_03_2020_%D0%BF%D0%BE%D0%B2%D0%BD%D0%B0%20%D0%BE%D1%81%D1%82.pdf 2.

<https://mof.gov.ua/storage/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%97%D0%A3%20%D0%BF%D1%80%D0%BE%20%D0%94%D0%91%D0%A3%202020.rar> Comment: We would like to correct the dates cited by the Researcher. The "Public version" of the 2019 Annual Report was published on the MoF website on 20.03.2020 [1]. The 2019 Annual Report was published in April 2020 [2].

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 date of publication is marked both in the FB posts of the MoF and on the website of the Parliament [1,4].

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
2. https://mof.gov.ua/storage/files/Z_2019.zip
3. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZiYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
4. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

Comment:

The date of publication is marked both in the FB posts of the MoF and on the website of the Parliament [1,4].

Peer Reviewer

Opinion: Agree

Comments: The explanation is factual and is supported (proved) by the sources which are sufficient evidences.

Government Reviewer

Opinion: Agree

Comments: 1.

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%91%D0%A3%202019_26_03_2020_%D0%BF%D0%BE%D0%B2%D0%BD%D0%B0%20%D0%BE%D1%81%D1%82.pdf 2.

<https://mof.gov.ua/storage/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%97%D0%A3%20%D0%BF%D1%80%D0%BE%20%D0%94%D0%91%D0%A3%202020.rar> Comment: In general, we agree with the Researcher's comment, however, we would like to note that the "public version" of the 2019 Annual Report was published on the MoF website on 20.03.2020 [1]. The 2019 Annual Report was published in April 2020 [2]. We agree that the MoF website does not include the dates of the information publishing.

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://mof.gov.ua/storage/files/Z_2019.zip

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
2. https://mof.gov.ua/storage/files/Z_2019.zip
3. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp_XR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
4. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

Comment:

I picked the YER which was published by the MoF [2] because it has the exhaustive list of annexes.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the source provided is a sufficient evidence. The weblink indicated by the researcher provides direct access to the full version of 2019 YER.

Government Reviewer

Opinion: Agree

Comments:

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%91%D0%A3%202019_26_03_2020_%D0%BF%D0%BE%D0%B2%D0%BD%D0%B0%20%D0%BE%D1%81%D1%82.pdf Comment: The "public version" of the 2019 Annual Report was published on the MoF website.

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:

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

Source:
https://mof.gov.ua/storage/files/Z_2019.zip

Comment:
Most of the data is available in machine-readable format, nevertheless there are some documents that contain numerical data and are published in pdf format.

Peer Reviewer

Opinion: Agree

Comments: I confirm that most of the data are available in xls/.xlsx format which is machine readable. At the same time, the 2019 YER contains data in PDF's files which is not qualified as machine readable. The source is factual.

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

Comments: The answer is factual, the YER is available online and free of charge. Source: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: Annual Report 2019 was published on the MoF website.

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:

Report on the Execution of the Law of Ukraine "On State Budget of Ukraine for 2019"

Source:

1. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
2. https://mof.gov.ua/storage/files/Z_2019.zip
3. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
4. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

Comment:

The Draft Resolution on the Report of the Execution of the Law of Ukraine "On State Budget of Ukraine for 2019

In Ukrainian: Проект Постанови про звіт про виконання Закону України "Про Державний бюджет України на 2019 рік".

Peer Reviewer

Opinion: Disagree

Suggested Answer: Report on the Execution of the Law of Ukraine "On State Budget of Ukraine for 2019" Звіт про виконання Закону України «Про Державний бюджет України на 2019 рік»

Comments: The researcher indicated the title of the Draft Resolution which was prepared by the deputies of the Parliament based on the evaluation of the 2019 YER. It contains propositions/instructions to the Government to improve budget management, take measures to prevent violations of the budget legislation in the current and subsequent budget periods. The 2019 YER, which was prepared by the Cabinet of Ministers of Ukraine (in particular, MoF) has the title 'Report on the Execution of the Law of Ukraine "On State Budget of Ukraine for 2019". Weblink: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.kmu.gov.ua/npas/pro-shvalennya-zvitu-pro-vikonannya-zakonu-ukrayini-pro-derzhavnij-byudzh-et-ukrayini-na-2019-rik-340250320> Comment: Decree of the Cabinet of Ministers of Ukraine 25.03.2020 №340-r On Approving the the Report of the Execution of the Law of Ukraine "On State Budget of Ukraine for 2019/

Researcher Response

I agree with the peer reviewers comments. the answer amended accordingly.

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://www.facebook.com/minfin.gov.ua/posts/2993044977430876>

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf

Comment:

MoF has published the simplified version of the YER for BY 2019.

Peer Reviewer

Opinion: Agree

Comments: The answer and source indicated are factual, the "citizens version" of the 2019 YER is available online and free of charge. It was published within the time frame accepted by the OBS methodology and before the cut-off date (before 31 December 2020).

Government Reviewer

Opinion: Agree

Comments: The "public version" of the 2019 Annual Report was published on the MoF website 20.03.2020.

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:

2019

Source:

https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

Comment:

The AR for BY 2019 is evaluated in this Open Budget Survey questionnaire.

Peer Reviewer

Opinion: Agree

Comments: The AR for FY 2019 is the most recent report published within the time frame accepted by the OBS methodology. It is available online and free of charge. The source is factual.

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://www.ukrinform.ua/rubric-economy/3003125-derzbudzet-nedootrimav-za-minulij-rik-43-milarda-rahunkova-palata.html>

Comment:

The AR for BY 2019 was published on the 9 th of April 2020, that corresponds to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The Accounting Chamber of Ukraine (the issuing public authority) published the AR for FY 2019 on the 9th of April 2020, which is 'a' answer. The document is available online and free of charge. The source(indicated by the researcher) is a sufficient evidence. Information on the date of publication can also be found on the official website of the ACU: <https://rp.gov.ua/FinControl/FinReports/?id=851>

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:

9/4/2020

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://www.ukrinform.ua/rubric-economy/3003125-derzbudzet-nedootrimav-za-minulij-rik-43-milarda-rahunkova-palata.html>

Comment:

The AR for BY 2019 was published on the 9th of April 2020, that corresponds to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The Accounting Chamber of Ukraine (the issuing public authority) published the AR for FY 2019 on the 9th of April 2020. The document is available online and free of charge. The source (indicated by the researcher) is a sufficient evidence. Information on the date of publication can also be found on the official website of the ACU: <https://rp.gov.ua/FinControl/FinReports/?id=851>

Government Reviewer

Opinion: Agree

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

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

Answer:

The AR for BY 2019 was published on the 9th of April 2020, which corresponds to the "A" answer. First of all, the date of publication is marked on the SAI's website [1] and it was confirmed by the publications in the media [2].

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://www.ukrinform.ua/rubric-economy/3003125-derzbudzet-nedootrimav-za-minulij-rik-43-milarda-rahunkova-palata.html>

Comment:

The AR for BY 2019 was published on the 9th of April 2020, which corresponds to the "A" answer. First of all, the date of publication is marked on the SAI's website [1] and it was confirmed by the publications in the media [2].

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The source (indicated by the researcher) is a sufficient evidence. However, I would add additional source to support the researcher's explanation. Information on the date of publication can also be found on the official website of the Accounting Chamber of Ukraine (the issuing public authority) : <https://rp.gov.ua/FinControl/FinReports/?id=851>

Government Reviewer

Opinion: Agree

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

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

Answer:

https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://www.ukrinform.ua/rubric-economy/3003125-derzbudzet-nedootrimav-za-minulij-rik-43-milarda-rahunkova-palata.html>

Comment:

The AR for BY 2019 was published on the 9 th of April 2020, that corresponds to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The weblink of the 2019 AR is factual. The document is available online and free of charge published within the time frame accepted by the OBS methodology. However, the comment of the researcher doesn't correspond to the question.

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:

N/A

Comment:

Machine readable numerical data on the AR is not published. The AR with all its tables, is published in a .pdf format, which cannot be considered as

machine-readable.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. PDF format of the 2019 AR (which is not considered as machine-readable) can be seen/proved by the following link: https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

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:

https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

Comment:

The AR is publicly available.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. 2019 AR is available online and free of charge (publicly available), published within the time frame accepted by the OBS methodology.

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:

Conclusions on the analysis outcomes of the annual report on the execution of the Law of Ukraine 'On the State Budget of Ukraine for 2019

Source:

https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

Comment:

In English:

"Conclusions on the execution of the Law on the State Budget of Ukraine for 2019" The full title of the AR is correct and translated into English verbatim.

In Ukrainian: Висновки про виконання Закону України „Про Державний бюджет України на 2019 рік”.

Peer Reviewer

Opinion: Disagree

Suggested Answer: In English: 'Conclusions on the analysis outcomes of the annual report on the execution of the Law of Ukraine 'On the State Budget of Ukraine for 2019' In Ukrainian: "Висновки про результати аналізу річного звіту про виконання Закону України "Про Державний бюджет України на 2019 рік"

Comments: There are some words missing in the AR title. I would suggest to correct the full title to the following version: In English: 'Conclusions on the analysis outcomes of the annual report on the execution of the Law of Ukraine 'On the State Budget of Ukraine for 2019' In Ukrainian:

"Висновки про результати аналізу річного звіту про виконання Закону України "Про Державний бюджет України на 2019 рік"

The source indicated by the researcher is correct and it is a sufficient evidence.

Government Reviewer

Opinion: Agree

Researcher Response

A agree with the peer reviewer.

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

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

Answer:

b. No

Source:

N/A

Comment:

Citizens version for AR is not produced.

Peer Reviewer

Opinion: Agree

Comments: There is no "citizens version" of the AR.

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Ministry of Finance <https://mof.gov.ua/> (Citizens versions of Key Documents, additional info on IYR & YER)

State Treasury Service <https://www.treasury.gov.ua/> (IYR)

Parliament www.rada.gov.ua (PBS, EBP, EB, YER)

E-data - website with all transactions made from state & local budgets www.spending.gov.ua

Accounting Chamber (SAI) <https://rp.gov.ua/> (AR)

Open Budget www.openbudget.gov.ua - interactive citizens version of state & local budgets

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher indicated key government websites/portals where fiscal information can be found. All of them are factual. Additional sources: 1. Verkhovna Rada (Parliament) Budget Committee: <http://budget.rada.gov.ua/> (useful information/news on budget process and links to key budget documents). 2. Unified State Web portal of publicly available data: https://data.gov.ua/dataset/zvit_kazna (some IYRs can be found). 3. National Bank of Ukraine: <https://bank.gov.ua/ua/statistic/macro-indicators#4> (info on IYR) 4. The State Audit Service of Ukraine:

<http://www.dkrs.gov.ua> (reports on the public financial control over the use and preservation of public financial resources). 5. ProZorro:

<https://prozorro.gov.ua> (<https://prozorro.gov.ua>) (public e-procurement system that has replaced old paper-based state tenders) 6. IFI projects:

<https://proifi.gov.ua> (statistics on the use of funds provided under IFI projects (only partly refer to fiscal information). Non-government websites:

Portal 'The Price of the State': <http://old.cost.ua/budget> (consolidated figures on budget revenues, expenditures, deficit for multiple years) Financial

portal 'MinFin': <http://minfin.com.ua> (consolidated revenue/expenditure information for multiple years)

Government Reviewer

Opinion: Agree

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

IBP Comment

The additional links suggested by the external reviewers are well received.

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:

1. <https://www.treasury.gov.ua/ua/file-storage/vikonannya-derzhavnogo-byudzhetu>
2. <https://openbudget.gov.ua/national-budget/incomes>

Comment:

The State Treasury Service holds most detailed information on the budget execution, almost all of the info is machine-readable. One can download Monthly, Quarterly & Yearly information on the budget execution within a 10 year time period.

Open budget website which operates under the Ministry of Finance has a chapter devoted to the execution of state & local budgets [2]. Information both for revenue and expenditures is available for downloading.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The most full and detailed information can be found on the website of the State Treasury Service. Quarterly & Yearly information on the budget execution can be downloaded as a consolidated set of files for 2007-2021, while monthly data - for 2014-2021 (most data are in machine readable format). All mentioned sources contain the data for the current fiscal year as well. Additional sources (besides key sources indicated by the researcher): 1. Ministry of Finance website: <https://www.mof.gov.ua/uk/current-year-budget-information> (some consolidated files on budget execution are in machine-readable format (.xls format) for 2014-2021) 2. Unified State Web portal of publicly available data: https://data.gov.ua/dataset/zvit_kazna (it mostly duplicates data of the State Treasury Service). 3. National Bank of Ukraine: <https://bank.gov.ua/ua/statistic/macro-indicators#4> (revenue/expenditure are consolidated in one file on multiple-year base in machine readable format (.xls format))

Government Reviewer

Opinion: Agree

Comments:

<https://mof.gov.ua/storage/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%97%D0%A3%20%D0%BF%D1%80%D0%BE%20%D0%94%D0%91%D0%A3%202020.rar> Comment: The MoF published the Annual Report on the State Budget 2019 Execution.

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:

1. <https://www.treasury.gov.ua/ua/file-storage/vikonannya-derzhavnogo-byudzhetu>
2. www.spending.gov.ua
3. <https://openbudget.gov.ua/national-budget/expenses?class=program>

Comment:

State Treasury Service holds most detailed information on the budget execution, almost all of the info is machine-readable. One can download Monthly, Quarterly & Yearly information on the budget execution within 10 year time period. [1] E-data [2] -web-site with all transactions made from state & local budgets www.spending.gov.ua. One can download expenditures starting from BY 2016 of certain state body or receiver of the funds within the year in machine readable format.

Additionally one can download detailed data on the execution of state & local budgets from the openbudget.gov.ua (data is available only starting from BY 2018 [3])

In my opinion this corresponds to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. I would choose the 1st and the 3d source as the most significant evidence for answer 'a'. The source (2) is not relevant for the answer 'a' as it contains information only on expenditure part (detailed information on transactions made from state & local budgets). The most full and detailed information in consistent formats can be found on the website of the State Treasury Service. Quarterly & Yearly information on the budget execution can be downloaded as a consolidated set of files for 2007-2021, while monthly data - for 2014-2021 (most data

are in machine readable format).

Government Reviewer

Opinion: Agree

Comments: <https://mof.gov.ua/uk/previous-years-budgets> Comment: The MoF published Annual reports on the State Budget Execution.

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

Comment:

openbudget.gov.ua portal has visualizations of the execution of state & local budgets.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. Additionally, infographics/visualizations are presented on some non-government portals: Portal 'The Price of the State' (infographics/visualizations of the budget revenues, expenditures, deficit and debt for multiple years): <http://old.cost.ua/budget/>

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

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

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

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

Comment:

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

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

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

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

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

Law on the main principles of state financial control in Ukraine: Section2, Art.8 -on control over the effective use of state and local budgets funds

(<http://zakon3.rada.gov.ua/laws/show/2939-12>)

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

Peer Reviewer

Opinion: Agree

Comments: The researcher provided key laws with relevant web-links and explanation. However, the web-link of the Resolution of the Cabinet of Ministers of Ukraine "On approval of the procedure for single web portal administration of the use of public funds" is not active (it can not be downloaded). Correct weblink: <https://www.kmu.gov.ua/npas/248479611> Additional sources: 1) Resolution of the Cabinet of Ministers of Ukraine (2017) "On Approval of the Strategy for Reforming the Public Finance Management System for 2017-2020" (Section 5 contains provisions for budget transparency and citizen participation in budget processes): <https://zakon.rada.gov.ua/laws/show/142-2017-%D1%80#Text> Other laws related to public financial management (which don't specifically contain provisions for budget transparency and/or participation): 1) Constitution of Ukraine: Art.96, 97, 98: on budget system and procedures; on bodies responsible for budget submission, execution and audit: <http://zakon3.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80> 2) Code of Ukraine "On Administrative Offenses": Art 164-Responsibility for violation of budget legislation (<http://zakon2.rada.gov.ua/laws/show/80731-10>) 3) Law on Public Procurement (Article 3 on Openness and transparency at all stages of procurement):<https://zakon.rada.gov.ua/laws/show/922-19> 4) Law "On Prevention of Corruption" (Article 55 related to anti-corruption expertise of acts on the state budget spending): <https://zakon.rada.gov.ua/laws/show/1700-18> 5) Resolution of the Cabinet of Ministers of Ukraine "On approval of the Medium-Term Public Debt Management Strategy for 2019-2022": <https://zakon.rada.gov.ua/laws/show/ru/473-2019-%D0%BF#Text> 6) Resolution of the Cabinet of Ministers of Ukraine "On approval of the Strategy for modernization of the accounting and financial reporting system in the public sector for the period up to 2025" (on transparency in accounting and financial reporting system in the public sector): <https://zakon.rada.gov.ua/laws/show/437-2018-%D1%80#Text> 7) Legislation on anti-corruption appeals: <https://mof.gov.ua/uk/antikorupcijni-zvernennja> 8) On approval of the action plan for the implementation of the Open Government Partnership Initiative in 2021-2022 (description of concrete measures on the concept of Open Public Finances): <https://zakon.rada.gov.ua/laws/show/ru/149-2021-%D1%80#Text> 9) Public Procurement Reform Strategy ("road map")(description of concrete measures on ensuring transparent procurement): <https://zakon.rada.gov.ua/laws/show/ru/175-2016-%D1%80#Text>

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.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

the Constitution of Ukraine (Article 40 on the right for submitting complaints and proposals to authorities at any level, which is a form of citizens participation): <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>

Law on Access to Information <http://zakon4.rada.gov.ua/laws/show/2939-17>

"Decree of the Cabinet of Ministers on ensuring public participation in the formulation and implementation of public policy" -

<http://zakon2.rada.gov.ua/laws/show/996-2010-%D0%BF/print1476865855635625>

"Presidents' Decree on the Support of Development of Civil Society" - <http://www.president.gov.ua/documents/682016-19805>

Resolution of the Cabinet of Ministers of Ukraine "On measures for further insurance of transparency in the activities of the executive":

<http://zakon3.rada.gov.ua/laws/show/ru/1302-2002-%D0%BF> ;

Order of the State Committee on Communications and Informatization of Ukraine "On approval of the provision of information and other services using electronic information system 'Electronic Government' ": <http://zakon0.rada.gov.ua/laws/show/z1066-03>

The Law of Ukraine "On the open use of public funds" is available at: <http://zakon3.rada.gov.ua/laws/show/183-19>

Government Decree "On approval of the Concept of creation of the integrated informational and analytical system "Transparent Budget" is available at: <http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80>

Law "On Citizens' Appeals" defines (Part 4 of Article 3) and regulates (Articles 16-19) the mechanism for submitting complaints and proposals to both national and local authorities, including budget issues: <https://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80>

Comment:

the Constitution of Ukraine (Article 40 on the right for submitting complaints and proposals to authorities at any level, which is a form of citizens participation): <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>

Law on Access to Information <http://zakon4.rada.gov.ua/laws/show/2939-17>

"Decree of the Cabinet of Ministers on ensuring public participation in the formulation and implementation of public policy" -

<http://zakon2.rada.gov.ua/laws/show/996-2010-%D0%BF/print1476865855635625>

"Presidents' Decree on the Support of Development of Civil Society" - <http://www.president.gov.ua/documents/682016-19805>

Resolution of the Cabinet of Ministers of Ukraine "On measures for further insurance of transparency in the activities of the executive":

<http://zakon3.rada.gov.ua/laws/show/ru/1302-2002-%D0%BF> ;

Order of the State Committee on Communications and Informatization of Ukraine "On approval of the provision of information and other services using electronic information system 'Electronic Government' ": <http://zakon0.rada.gov.ua/laws/show/z1066-03>

The Law of Ukraine "On the open use of public funds" is available at: <http://zakon3.rada.gov.ua/laws/show/183-19>
Government Decree "On approval of the Concept of creation of the integrated informational and analytical system "Transparent Budget" is available at: <http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80>
Law "On Citizens' Appeals" defines (Part 4 of Article 3) and regulates (Articles 16-19) the mechanism for submitting complaints and proposals to both national and local authorities, including budget issues: <https://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80>

Peer Reviewer

Opinion: Agree

Comments: The answer and sources are factual. Additional sources (which are relevant but do not contain specific provisions for budget transparency and/or participation): 1) Resolution of the Cabinet of Ministers of Ukraine "On approval of the Facilitation Procedure for conducting public expertise of executive's activities": <https://zakon.rada.gov.ua/laws/show/976-2008-%D0%BF/conv#Text> 2) Mechanisms and procedures for public involvement in decision-making: <https://nads.gov.ua/nads-u-mezhah-povnovazhen-rozglyanulo> 3) National Strategy for Facilitation of the Civil Society Development in Ukraine for 2016 - 2020: <https://www.kmu.gov.ua/gromadskosti/gromadyanske-suspilstvo-i-vlada/spriyannya-rozvitku-gromadyanskogo-suspilstva/nacionalna-strategiya-spriyannya-rozvitku-gromadyanskogo-suspilstva-v-ukrayini-na-2016-2020-roki> 4) Law "On Social Dialogue in Ukraine"(general citizens participation in the form of unions): <https://zakon.rada.gov.ua/laws/show/2862-17#Text>.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1 http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=4000&skl=10
2 <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928>

Comment:

Information is available in the Executive's Budget Proposal in Annex №3 "Distribution of Expenditures of the State Budget of Ukraine 2021" [2]

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Annex №3 of the Executive's Budget Proposal for FY 2021 presents expenditures that are classified by administrative unit. It corresponds to "A" answer.

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:

Information on the budget expenditures by functional classification can be found in the Executive's Budget Proposal in Annexes:

1. №3 "Distribution of Expenditures of the State Budget of Ukraine 2021",
<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928>
2. №4 "Loan Repayment to the State Budget of Ukraine and the Distribution of Loans from the State Budget of Ukraine 2021"
<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534929>
3. Annex #13
<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annexes № 3 [1] №4 [2] of the Executive's Budget Proposal present expenditures & loans distributions that are classified by functional classification. Also Annex [3] "Expenditure forecast and loans consolidated state and local budgets of Ukraine for 2021" depicts expenditures by functional classification. In particular, see column №2 – these are the codes of functional classification. The table is a mix of administrative & functional breakdowns. It has codes for both; only, the codes for the functional are not named. Also Annex [3] has a table dedicated to OBI - #13 named "Other OBI tables" where one can find tab #3 with "Expenditures sorted by functional classification" for FY 2020).

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The sources are the sufficient evidence. I would like to supplement the researcher's comment by the following: Source [3] provided by the researcher 'Annex (materials to the Article 38 of the Budget Code of Ukraine) 14.09.2020' contains also a table named 'Explanation. function 2019-2021', which presents distribution of expenditures and lending by functional classification for 2019-2021 (this is the first table in the list when you download this Annex).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Information on the budget expenditures by functional classification can be found in Annex (п.2) "Expenditures Forecast of Consolidated, State and

Local Budgets in Ukraine BY 2021" [1]. Budget expenditures by functional classification are compatible with international standards. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The functional classification presented in the EBP is compatible with international standards. I would like to supplement the researcher's comment by the following: The source [1] provided by the researcher 'Annex (materials to Articles 38 of the Budget Code of Ukraine) 14.09.2020' contains also a table named 'Explanation. function 2019-2021', which presents distribution of expenditures and lending by functional classification for 2019-2021 (this is the first table in the list when you download this Annex). The functional classification used in the document is compatible with international standards.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex named (п.2) named "Codes of Economic Classification (CEC Consolidated)" [1, 2] presents expenditures by economic classification, "п.2 КЕКВ-ЗВЕДЕНІЙ.xlsx" in Ukrainian.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The sources are the sufficient evidence. Expenditures by economic classification are presented in the 2021 EBP.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Yes, the economic classification is compatible with international standards.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The sources are the sufficient evidence. Economic classification of expenditures presented in the 2021 EBP is compatible with international standards.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539084>
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Information on the budget expenditures for individual programs can be found in Annex №3 "Distribution of Expenditures of the State Budget of Ukraine for 2021" [1]. KPIs for budget programs can be found in Annex (n.9) named "Tasks, aims and performance" [2]. This corresponds with an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The sources are the sufficient evidence. Programs accounting for all expenditures are presented.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

Multi-year expenditure estimates are not presented by any expenditure classification [1]. It is said to state that the practice had deteriorated in comparison to previous years.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source provided by the researcher are factual and verified. Appendix of the 2021 EBP 'State Budget Indicators for 2022 - 2023' includes only overall expenditure estimates for two-years beyond the budget year. I could not find any multi-year expenditure estimates by any expenditure classification.

Government Reviewer

Opinion: Agree

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

Answer:

None of the above

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the source provided by the researcher are factual and verified. Annex of the 2021 EBP 'State Budget Indicators for 2022 - 2023' includes only overall expenditure estimates for two-years beyond the budget year. I could not find any multi-year expenditure estimates by any expenditure classification.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the source provided by the researcher are factual and verified. Multi-year estimates for programs are not presented.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539090>

2. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The source [1] provided by the researcher refers to the Annex 'Comparative table (to Annex №1) 26.11.2020' and not to the Annex №1 "Revenues of the State Budget". Correct weblink to the Annex №1 "Revenues of the State Budget" is the following: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539082> However, both Annexes presents individual sources of tax revenue accounting for all tax revenue.

Government Reviewer

Opinion: Agree

Researcher Response

both Annexes presents individual sources of tax revenue accounting for all tax revenue. It is still an A.

IBP Comment

The additional link suggested by the peer reviewer is well received. The current response of "A" is maintained.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539082>
2. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources provided by the researcher are sufficient evidences.

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:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

No, multi-year estimates of revenue are not presented by category [1]. This is a change in practice due to COVID that has significantly influenced the ability to plan ahead.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Comments: Tax and non-tax sources of revenue for two-years beyond the budget year (2022 and 2023) are shown separately in the Table 'State budget revenues for 2022 - 2023' of the Annex of the 2021 EBP 'State Budget Indicators for 2022 - 2023' (see page 10). It should be noted that there are no individual sources listed within each of category for two-years beyond the budget year. Source:

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Comments: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> [1] Comment: Annex "State Budget 2022-2023 Indicators" [1] provides forecast revenues indicators by main divisions (tax and non-tax) for 2022-2023 on the page 11. We believe that score "A" best fits the provided information.

Researcher Response

I agree with the peer reviewer's and government reviewer's comments. The answer is upgraded to A.

IBP Comment

The comments from the government reviewer are well received. IBP is in agreement with the researcher's "Response to Review"; the response has been updated from "b" to "a".

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

No, multi-year estimates for individual sources of revenue are not presented [1]. This is a change in practice due to COVID that has significantly influenced the ability to plan ahead.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The source provided by the researcher is a sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> [1] Comment: Annex "State Budget 2022-2023 Indicators" [1] provides forecasted revenues indicators on aggregated individual components for 2022-2023 on pages 10-14. We believe, that score "C" corresponds to the given indicators in the best way.

Researcher Response

I'm afraid I have to disagree with the government reviewer's response. The provided document does not present the individual sources of revenue.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The current response of "d" is maintained.

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:

1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539083>
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Yes, all three estimates related to government borrowing and debt are presented [1].
For details see [2] - Annex (п.6) "Borrowing plan" & Annex (п.5) Debt 2021.

Peer Reviewer

Opinion: Agree

Comments: I confirm, that all three estimates related to government borrowing and debt are presented. The sources are factual, however, the researcher didn't provide any comment concerning the source for the interest payments on the outstanding debt for the budget year. This information is presented in the following documents: 1.Explanatory note 14.09.2020 (page 22) : <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?>

id=&pf3511=69938&pf35401=534939 2. Annex (materials to Article 38 of the BCU) 14.09.2020 (See file 'n.5 Payments until full execution.xlsx'):
<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Government Reviewer
Opinion: Agree

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Yes, all three estimates related to government borrowing and debt are presented [1].
For details see [2] - Annex (n.6) "Borrowing plan" & Annex (n.5) Debt 2021.

Peer Reviewer

Opinion: Agree

Comments: I confirm, that the 2021 EBP presents estimates of 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. The sources are factual, however, the researcher didn't provide any comment concerning the source for the interest payments on the outstanding debt for the budget year.

This information is presented in the following documents: 1.Explanatory note 14.09.2020 (page 22) :

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939> 2. Annex (materials to Article 38 of the BCU) 14.09.2020 (See file 'n.5 Payments until full execution.xlsx'): <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer's clarification comment. 2 links provided might be added to the sources box.

IBP Comment

The comments from the peer reviewer are well-received. The current response is maintained.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539079>
3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Explanatory note on p.20-22[1, 2] depicts information about cumulative interest payments for BY 2021 and description whether the debt is domestic or external. Detailed information about interest rates per debt instrument for new borrowings and interest rates can be found in Annex "Plan of State Borrowings to the General Fund of the State Budget for 2021"[3 - n.6], maturity profiles for the instruments used in previous years are available only for very few debt instruments in annex "State Loan Program 2021"[3 - n.1,n.6]. Details on composition of instruments of internal & external debt can be found in annex named "Debt 2021", additionally it contains detailed information on debt by type of the obligations and information on the debt holders (beyond the core), also annex "Payments for active debt obligations" includes information on annual debt payments till final repayment of debt [3, - n.5]. In my opinion most appropriate answer is "A".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Information on debt interest rates and maturity profile of the debt mostly concerns new borrowings (and not the total debt outstanding itself). At the same time, detailed information on debt by type of the obligations (annex "Debt 2021") provides general perception of the maturity of the debt. Assuming that answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented, the answer "b" can be chosen. Sources provided by the researcher are factual.

Government Reviewer

Opinion: Agree

Comments: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534927> Comment: We agree with the Researcher's position on the availability of all 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 and provided links. Additionally, we add links to the Annex 2 "State Budget Financing".

Researcher Response

Information on debt interest rates and maturity profile of the debt mostly concerns new borrowings (and not the total debt outstanding itself). At the same time, detailed information on debt by type of obligations (annex "Debt 2021") provides the general perception of the maturity of the debt. At the same time it contains detailed information on the debt holders and information on annual debt payments till the final repayment of debt (beyond the core). I suggest it to be closer to "B".

IBP Comment

IBP is in agreement with the researcher's "Response to Review" and the comments from the peer reviewer are well-noted. The response has been updated from "a" to "b", given that one of the core elements is missing (interest rates on the debt) but there is information beyond the core elements.

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:

Maturity profile of the debt
Whether the debt is domestic or external
Information beyond the core elements (please specify)

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539079>
3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Explanatory note on p.20-22[1, 2] depicts information about cumulative interest payments for BY 2021 and description whether the debt is domestic or external. Detailed information about interest rates per debt instrument for new borrowings and interest rates can be found in Annex "Plan of State Borrowings to the General Fund of the State Budget for 2021"[3 - п.6], maturity profiles for the instruments used in previous years are available only for very few debt instruments in annex "State Loan Program 2021"[3 - п.1,п.6]. Details on composition of instruments of internal & external debt can be found in annex named "Debt 2021", additionally it contains detailed information on debt by type of the obligations and information on the debt holders (beyond the core), also annex "Payments for active debt obligations" includes information on annual debt payments till final repayment of debt [3, - п.5] (beyond the core). Thus an A.

Peer Reviewer

Opinion: Agree

Comments: I agree with researcher's comment. The sources are all factual. One clarification: The annex [3, - п.5] (file on payments till final repayment of debt) includes information on both interests and principal debt payments till final repayment of debt [3, - п.5].

Government Reviewer

Opinion: Agree

IBP Comment

The response in question 14 has been updated from "a" to "b", given that one of the core elements is missing (interest rates on the debt) but there is information beyond the core elements, in this sense, option "Interest rates on the debt" is unselected.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>
3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539079>
4. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

The Executive's Budget Proposal Explanatory Note [1, 2] presents core & "beyond the core" information: Nominal & Real GDP estimates, inflation rate, average monthly salary estimates, unemployment rate, producers price index, etc (for details see p.5-6) Information on Interest rates is presented in

annex "plan of state borrowings to the general fund of the state budget for 2021"[4]. The core information is presented for the macroeconomic forecast. Also Executive gives estimates for import\export (p.5-6) & average monthly salary estimates which is beyond the core. In my opinion this is "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. I would like to add that "beyond the core" information also includes estimates of employed population, exchange rate, profits of enterprises, productivity growth etc. (source [2], p.5-10). Besides, the source [3] - the Explanatory note prepared for the second reading is not so much informative. Additional source, which contains some of the core and beyond the core elements of the macroeconomic forecast is Annex "State Budget Indicators for 2022-2023_ 14.09.2020": <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383>

Government Reviewer

Opinion: Agree

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534936>
3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539079>

Comment:

Executive gives estimates for import\export [2] (p.5-6) & average monthly salary estimates, producer price index, unemployment rate, industrial growth rate etc which are beyond the core.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. "Beyond the core" information also includes estimates of employed population, exchange rate, profits of enterprises, productivity growth etc. (p.5-10 of the Explanatory note: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>). Comments on sources provided by the researcher: 1. Weblink to the source [2] is incorrect. It should be changed for the Explanatory note of the EBP: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939> 2. Source [3] - the Explanatory note prepared for the second reading is not so much informative. 3. Link to Annex ("plan of state borrowings to the general fund of the state budget for 2021") which presents interest rates should be added: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 4. Additional source, which could be useful contains some of the core and beyond the core elements of the macroeconomic forecast is Annex "State Budget Indicators for 2022-2023_ 14.09.2020": <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383>

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:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>
3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Explanatory note just mentions that annexes include more information about sensitivity analysis and different scenarios [2, p.10]. Annex (3, n.12 Fiscal risks) has a detailed analysis of fiscal risks and their potential influence on the state budget (for details see p. 11-12). It has lots beyond the core information but lacks specific calculations of impact on differences in inflation rate, GDP growth and interest rates. In my opinion most suitable is C answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment. The sources are sufficient evidence. I would like to add a clarification: Annex (3, n.12 Fiscal risks) includes the description of basic and alternative scenarios of economic development (p.7-10) and the calculation of the impact of aggregated macroeconomic indicators on the budget indicators using the elasticity coefficients of budget revenues in terms of real GDP (in %) (p. 11-12). Some core elements are present which is closer to 'c' answer.

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:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

Comment:

Explanatory note [1, 2] includes estimates that show the impact of very few, but not all, policy proposals (see p. 22-28). In my opinion it refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Estimates that show the impact of some policy proposals are presented in the Explanatory note [2]. Additional comment: The same situation is with information on two more years beyond the budget year. Annex 'State Budget indicators for 2022-2023' (p.15-26) shows how some policy proposals will affect expenditure in 2022-23 (<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383>).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

Comment:

Explanatory note includes estimates that show the impact of some, but not all, policy proposals (see p. 12, 14-19). In my opinion it refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The sources are sufficient evidence. I am more inclined to choose 'c' answer but would like to add a clarification: According to Explanatory note (source 2) the 2021 EBP is mostly based on the existing tax base. Novelty is primarily related to the redistribution of the share of excise tax on fuel between State and local budgets and non-tax revenues (decrease in the share of the National Bank income transferred to the State Budget in 2021). There is no narrative discussion, only general revenue estimates (figures) without any information how the revenues will be increased or decreased as a result of these new measures introduction. However, the information on increase/decrease in revenues compared to previous years can be found in the Annex 'Materials to Articles 38 of the Budget Code of Ukraine-14.09.2020' (file 'Explanation Income 2019-2021: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>). At the same time, such policies as reforms in tax administration and its effect on revenues are not reflected at all. Actual answer is between 'c' and 'd', however, taking into consideration mentioned above I am more inclined to choose 'c' answer.

Government Reviewer

Opinion: Agree

Researcher Response

I totally agree with the peer reviewer's comment. And myself I also was hesitant regarding the correct answer. But for the sake of consistency with previous evaluation, I'm also inclined to C.

IBP Comment

Per the Open Budget Survey methodology, 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). For the purposes of cross-country consistency, the "c" response is maintained.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "n. 13 Other OBI Tables 2019-2020.xlsx" [1, 2] present expenditures for the year preceding the budget year (BY-1) by all three expenditure classifications (by administrative - tab #2, functional classification - tab #3, economic - tab #4 & program - tab #5. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources are sufficient evidence for the answer 'a'.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "п. 13 інші - Таблиці ОБІ 2019-2020.xlsx" [1, 2] presents expenditures for the year preceding the budget year (BY-1) by all three expenditure classifications (including program classification - see tab #5 for details. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources provided by the researcher prove that programs accounting for all expenditures are presented for BY-1 (for 2020).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "п. 13 Other OBI Tables 2019-2020.xlsx" [1,2] includes expenditure estimates of BY-1 that have been updated from the original enacted levels to reflect actual expenditures. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources provided by the researcher prove that expenditure estimates for BY-1 have been updated from the original enacted levels. One clarification: expenditure estimates for BY-1 are not actual expenditures, they are updated estimates (due to amendments to State Budget Law for BY-1).

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Аннех "п. 13 інші - Таблиці ОБІ 2019-2020.xlsx" [1, 2] include expenditure estimates of BY-2 (by all classifications, administrative - tab #2, functional classification - tab #3, economic - tab #4 & program - tab #5) This is an A.

Peer Reviewer

Opinion: Agree

Comments: Expenditure estimates for BY-2 are presented by all three expenditure classifications (only for BY-2 and not for prior years). The sources are sufficient evidence for the answer 'a'.

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification
Economic classification
Functional classification

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Аннех "п. 13 інші - Таблиці ОБІ 2019-2020.xlsx" [1, 2] include expenditure estimates of BY-1 & BY-2 (by all classifications, administrative - tab #2, functional classification - tab #3, economic - tab #4 & program - tab #5) This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and sources are factual. Executive Budget Proposal for 2021 presents administrative, economic, functional and program expenditure classification with estimates for BY-2.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "п. 13 інші - Таблиці ОБІ 2019-2020.xlsx" [1, 2] include expenditure estimates of BY-2 (by program classification- tab #5) This is an A.

Peer Reviewer
Opinion: Agree

Comments: The answer and sources are factual. Programs accounting for all expenditures are presented for BY-2 (not for prior years, in particular, for BY-3, BY-4, etc. they are not presented).

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "п. 13 інші - Таблиці ОБІ 2019-2020.xlsx" [1, 2] presents the data on actual outcomes for all expenditures (total figures) for two years prior to the budget year. It refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. There is also data on total actual expenditures for 7 month of 2020, which is for BY-1 (see source [2] Annex'p.8 report _7 months of 2020'). As BY-1 is generally not yet finished when the budget proposal is drafted we consider BY-2 the most recent year for which budget data on actual total expenditures are available.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "п. 13 Other OBI Tables 2019-2020.xlsx" [1, 2] includes revenue by category (such as tax and non-tax) for the year BY-1 (see tab #1). This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The sources are the sufficient evidence.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "п. 13 Other OBI Tables 2019-2020.xlsx" [1, 2] includes information on individual sources of revenue for the BY-1. (see tab #1). This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The sources are the sufficient evidence.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "n. 13 Other OBI Tables 2019-2020.xlsx" [1, 2] includes estimates of revenues of BY-1 and they were updated to reflect actual revenue collections (for details see p.1) This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Additional source: Annex 'Explanation Revenue 2019-2021 State Budget' (within the source [2] , indicated by the researcher).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "n. 13 Other OBI Tables 2019-2020.xlsx" [1, 2] includes estimates of revenues of BY-2 (for details see tab #1) This is an A.

Peer Reviewer

Opinion:

Comments: The answer and the sources are factual. Revenue estimates by category (such as tax and non-tax) are presented for BY-2. There is no

information on prior to BY-2 years. Additional source: Annex 'Explanation Revenue 2019-2021 State Budget' (within the source [2] , indicated by the researcher).

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "n. 13 Other OBI Tables 2019-2020.xlsx" [1, 2] presents individual sources of revenue for BY-2 (for details see tab#1) This is an A.

Peer Reviewer
Opinion: Agree

Comments: The answer and the sources are factual. Revenue estimates by category (such as tax and non-tax) are presented for BY-2. There is no information on prior to BY-2 years. Additional source: Annex 'Explanation Revenue 2019-2021 State Budget' (within the source [2] , indicated by the researcher).

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "n. 13 Other OBI Tables 2019-2020.xlsx" [1,2] presents the data on actual outcomes for all revenues for two years prior to the budget year (see tab #1). It refers to "A" answer.

Peer Reviewer
Opinion: Agree

Comments: The answer and the sources are factual. Additional source: Annex 'Explanation Revenue 2019-2021 State Budget' (within the source [2] , indicated by the researcher). There is also data on total actual revenues for 7 month of 2020, which is for BY-1 (see source [2] Annex'p.8 report _7 months of 2020'). As BY-1 is generally not yet finished when the budget proposal is drafted we consider BY-2 the most recent year for which budget data on actual total revenues are available.

Government Reviewer
Opinion: Agree

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

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

GUIDELINES:

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

The "core" information includes:

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "Debt 2021" [1, 2] includes information for BY-1 on the amount of net new borrowing and whether debt is domestic or external, but no maturity profile & information on total debt outstanding.

The answer is "c" since there are no maturity profiles & information on interest rates for different debt instruments.

Peer Reviewer

Opinion: Agree

Comments: I agree with answer 'c', but would like to make a clarification. Annex "Debt 2021" [1, 2] includes debt information only for BY and not for BY-1. Some core elements are available only for 7 month of the BY-1 and not for the full year. Besides, there are two debt estimates (target figures) for BY-1 which are beyond the core elements: a) debt threshold or 'debt ceiling'(source [2] Annex "p.8 7 months of 2020", page 20) and b) expenditures related to the state's fulfillment of guarantee obligations (source 2, Annex 'p.12-1 fiscal risks 2021', page 14).

Government Reviewer

Opinion: Agree

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939> Comment: Several elements from the core information on government borrowing and debt were also provided in the Explanatory note [1] on pages 20-21.

IBP Comment

The comments from the external reviewers are well-received. See Annex п. 8 доповідь 7 місяців 2020 (no. 8 - Report 7 months 2020). The current response of "C" is maintained.

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "n.8 7 months of 2020" includes info on debt figures of Jan-Jul 2020. This still does not fit the question thus, "D" answer applies.

Peer Reviewer

Opinion: Agree

Comments: Answer and sources are factual. According to the source [2] Annex "p.8 7 months of 2020" the debt figures reflect actual outcomes for 7 month of 2020, which is BY-1. However, as BY-1 was not yet finished when the budget proposal was drafted. Besides, there is no option of 'B-1' to choose in the questionnaire. There is only one actual debt figure for BY-2 available, which refers to the state-guaranteed debt. However, it is only smaller part of the total debt outstanding.

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:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>
3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

Comment:

Incomes & expenditures for extra-budgetary funds (pension fund, social security fund on unemployment, social security fund on disability etc.) are listed in Annex "n.13 Budgets of extrabudgetary funds" [1, 2]. Transfers to the pension fund are mentioned in the explanatory note (p.25)[3]. No narrative, policy rationale or statement of purpose are provided. In my opinion it still corresponds to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources provided by the researcher are sufficient evidences.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 2.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939> Comment: Revenues and expenditures indicators for all the extra-budgetary funds are provided in the Annex "p.13 other – Funds' Budgets" [1] it is one of the core elements Information on the State Budget policy regarding the Pension Fund is provided in the Explanatory Note [2] on pages 24-25. This is a narrative discussion beyond the core elements. According to 2021 OBS Guide score B is also applicable in case of one core element missing but additional information beyond the core elements is available. We believe that score "B" suits the available information best.

Researcher Response

I disagree with the government reviewer's comment. First of all, the explanatory note does not include information about all extra-budgetary funds, and secondly, in my opinion, information provided in the explanatory note can not be considered as narrative, policy rationale or statement of purpose. In my opinion C should remain.

IBP Comment

Per the Open Budget Survey methodology, beyond the core information refers to 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. While there is a brief mention transfers to the pension fund in the explanatory note, it is not a statement of purpose or policy rationale for the extra-budgetary fund. IBP is in agreement with the researcher's "Response to Review." The current response of "c" is maintained.

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://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

No, central government finances are not presented on a consolidated basis. Thus B answer applies. It is sad to state that the practice has deteriorated in comparison to previous years.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. Central government finances (both budgetary and extra-budgetary) are not presented on a consolidated basis in the EBP.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://zakon.rada.gov.ua/laws/show/2646-19#n223> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The Verkhovna Rada approved changes to the Budget Code [1] that exclude the report "Finance Resources of Ukraine Consolidated Balance" from the supporting budget documentation list. Also, Annexes "p.2 Expenditures indicators" [2], "p.2 Revenues indicators" [2] provide forecasted revenues, expenditures and loans indicators separately by the Consolidated Budget, the State Budget, the local budgets. The extra-budgetary funds' consolidated-level indicators are in Annex "p.13 Funds' Budgets" [2] We believe that the score "A" fits best.

Researcher Response

I'm sorry to say that I disagree with the government reviewer's opinion. Annex "p.2" includes information only about the transfer to the pension funds not mentioning other social security funds. Other annexes mentioned in the gov. reviewers comment do not provide enough information to distinguish income and expenditures of the extra-budgetary funds.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534931>

Comment:

It's an "A" answer because estimates are available in Annex №6 [1,2] & narrative is provided in Executive's Budget Proposal Explanatory Note (p. 44-48)

Peer Reviewer

Opinion:

Comments: The answer and the sources are factual. Correct pages indicated for EBP's Explanatory Note are p.43-47. Additional sources: Annex 'Materials to the Article 38 of the Budget Code of Ukraine 14.09.2020': <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Annex 'Intergovernmental Relations': <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534930>

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)*
- *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:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: According to OBS Guide presentation of intergovernmental transfers are not considered an alternative display of expenditures to illustrate the financial impact of policies on different groups of citizens. Thus, 'd' answer is more relevant. The source is factual and verified.

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Agree
Comments: The answer and the source are factual.

Government Reviewer

Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928> 2.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534929> 3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: The general capital transfers to enterprises indicator is provided in the Annex "p.2. Consolidated KEKV" (Economic classification of expenditures), separately by the Consolidated Budget, the State Budget and local budgets. Annex 3 [1] and Annex 4 [2] provide state budget expenditures and loans distribution indicate all the budget programs for which transfers to state corporations from the State Budget are provided. A summary table on transfers to the state corporations is absent. According to 2021 OBS Guide, score "B" answer is most appropriate.

Researcher Response

And again, I have to disagree with the government reviewer. Annex p.2 "Economic classification of expenditures" has two lines that can be considered as such that include the necessary information. Line 2610 "Subsidies and current transfers to enterprises (institutions, organizations)" & Line 3210 "Capital transfers to enterprises (institutions, organizations)". However, we have to take into account an instruction "On the Application of the Economic Classification of Budget Expenditures" adopted by the Ministry of finance on 27.03.2012 N 456/20769 [1], which shows that these two lines may include much more than transfers to public corporations. Taking this into account, that on the basis of Annex 2 & Annex 3 & Annex 4 we can not distinguish the exact amount of money that has been transferred to the public corporations and lack of narrative i suggest "D" to be most applicable answer. 1. https://ips.ligazakon.net/document/RE20769Z?an=3&ed=2018_12_03

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

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

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

There's an annex named "Quasi-fiscal activities" [1, 2] of a very low quality which contains information about hypothetic compensations to utility companies. Narrative mentions that they do not influence the state budget. Annex "List of Exemptions from Taxes and Duties" includes information about beneficiaries of the quasi-fiscal activities, but there is no narrative and reasoning for engaging these activities. Annex "Government Borrowing Program" has info about state guaranties payments given to state business entities - residents. In addition, the Explanatory Note includes some information about expenditures that are going to be spent, for example on covering the bank interest rates for young families (p.26) .In my opinion it is a "b" answer.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The answer 'c' is more relevant as the information presented in the EBP is not for all quasi-fiscal activities. In particular, the annex "Quasi-fiscal activities" [1, 2] doesn't include information on supply of electricity to the population at a reduced rate tariffs compared to industrial consumers, use of preferential interest rates in state program to support small business. Besides, according to the Guide to Transparency in Public Finances the evidence provided in the Annex "List of Exemptions from Taxes and Duties" indicated by the researcher refers more to tax expenditures than to quasi-fiscal activities. State guaranties mentioned by the researcher refer more to contingent liabilities. Additional source which could be significant evidence is Annex 'p.12-1 fiscal risks 2021'(source 2). It provides a short overview of some quasi-fiscal activities of key state enterprises (page 20) with some figures related to BY-1 (and not to the budget year). Still there is not enough information available to choose 'b' answer as not all quasi-fiscal activities are presented.

Government Reviewer

Opinion: Agree

Researcher Response

From the formal perspective, I agree with the peer reviewers' comment. However, I would like to add that quasi-fiscal compensations "on supply of electricity to the population aa reduced rate tariffs compared to industrial consumers" were not included in the state budget of 2021 despite the Ministry of Regional Development strongly requested to do so [1]. <https://www.minregion.gov.ua/napryamki-diyalnosti/zhkh/tarif/upravlinnya-ekonomiki-sistem-zhittyezabezpechennya-roz-yasnyuye/shhodo-kompensacziyi-riznyczy-mizh-faktychnymy-vytratamy-ta-taryfamy-na-teplovu-energiyu-komunalni-poslugy/> And indeed one can not find any information regarding preferential interest rates in a state program to support small business, more known as program "5-7-9". Taking this into account, I suggest downgrading the answer to "C".

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://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

d. No, information related to financial assets is not presented.

Peer Reviewer
Opinion: Agree
Comments: The answer and the source are factual.

Government Reviewer
Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

d. No, information related to nonfinancial assets is not presented.

Peer Reviewer
Opinion: Agree
Comments: The answer and the source are factual

Government Reviewer
Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

Comment:

Explanatory note [1, 2] mentions only one budget line which will be used to cover expenditure arrears for details see (p.34). In my opinion this information is not sufficient to tell that state provides data on expenditure arrears. I suggest to mark it with "D".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I don't agree. Despite the fact that expenditure arrears present only a small percentage of all expenditure arrears, they are still reflected in the EBP. Therefore, I choose answer 'c'. Additional source: Annex 'P. 9 purpose, tasks, performance indicators.pdf' (<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938 Annex 3 [1] "State Budget expenditures distribution for 2021" provide information on expenditures on the state debt servicing (budget program 3511350), on servicing and repayment of obligations on funds borrowed with the state guarantees for the key spending units capital expenditures (budget program 3511590) and for fulfilling debt obligations borrowed by the State or under the State Guarantees for general use road network development (budget program 3111030). According to the MoF, this corresponds to score "C".

Researcher Response

Agreed. Answer upgraded to "C".

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

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

GUIDELINES:

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

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

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

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

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

of the fiscal significance and potential risks associated with the guarantees.

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "Government Borrowing Program" includes some information on guarantees proposed for the budget year. But the information is available only for part of explicit contingent liabilities, information on other two core components is missing. Also EBP explanatory note contains notes about new state warranties (p.22, 33, 37) but no narrative discussion provided. In my opinion it refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: Additional sources: 1) Draft State Budget Law for 2021: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534925> 2) Annex 'p.5 Debt 2021': <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 3) Annex 'p.12-1 fiscal risks 2021': <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Article 5 of the 2021 State Budget Law contains the ceiling on guaranteed debt as of the end of 2021 and Article 6 indicates main vectors of warranty policy and has some information on policy rationale. Annex "p.5 Debt 2021" shows the estimate of state guaranteed debt outstanding as of 31/12/2021 by issuer classification but without further detailization. Annex 'p.12-1 fiscal risks 2021' contain some information on explicit and implicit contingent liabilities of key state enterprises (pages 14, 20-23). However, all three sources do not contain a breakdown on each contingent liability. Despite of significant evidence which I provided additionally, it is still not enough to choose 'b' answer.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534925> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534929> Comment: The draft law [1] article 6 indicates directions for the state guarantees issuing, conditions and limits by the directions. Annex "p.1, p.6 State Borrowing Program for 2021" [2] lists active and new guarantees agreements in 2021, including the projects' objectives, expected deliverables and narrative discussions on pages 2-6 and 28-30. Annex 4 "State Budget Loans Repayments"[3] (MoF budget program 3511600) provides the 2021 indicator on guarantees obligations performance by borrowers that received state-guarantees-backed loans. We believe that the provided information corresponds to score "B" criteria.

Researcher Response

A short explanation on p. 20-21[1] can not be considered as a narrative. Page 21 [1] has a list of estimated contingent liabilities. However, they refer to BY 2020, and no information is presented re 2021. Annex 4 "State Budget Loans Repayments"[2] (Budget program 3511600) provides the information on resources allocated to cover the fulfillment of the state guarantee obligations. Still, no details are shown regarding the distribution of these funds between the contingent liabilities. We do not have sufficient information to upgrade to B. Thus C remains. 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534929>

IBP Comment

As the researcher and the peer reviewer note, there is limited information on the purpose/policy rationale for each contingent liability. The current response of "c" is therefore maintained.

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.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml)) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "Payments under current debt obligations" [1, 2] includes information on debt payments until full repayment of such obligations. But, generally speaking, the executive's budget proposal doesn't present projections that assess the government's macro-fiscal sustainability analysis of its finances over the longer term

Peer Reviewer

Opinion: Agree

Comments: Yes, the question goes beyond the projections of debt payment over the longer term. Sources are factual.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> Comment: We confirm the Researcher's link to "p.5 Repayments" that provide forecasted payments amounts on active debt and guarantees obligations till 2047. Also, Annex "p.12-1 Fiscal Risks for 2021" [1] provide information on the fiscal risks, including the macroeconomic risks, and business entities' financial analysis till 2023 (page 23). Considering the additional information, we propose score "C" .

Researcher Response

It is mentioned that core information must cover at least 10 years. The government reviewer refers to the Annex "p.12-1" covering only some projections until 2023. To my deepest sorrow, in Ukraine, the spending units nor the Ministry of Finance do not have the function of long term planning. None of the documents i see in the batch include long-term macroeconomic and demographic assumptions. Thus, "D" remains.

IBP Comment

IBP is in agreement with the researcher's "Response to Review" and the comments from the peer reviewer are well-noted. The current response of "d" is maintained.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex " n.2 Forecast of Consolidated, State and Local Budgets Parameters in Ukraine", shows only official transfers - see budget lines №40000000. The total amount of donor in-kind assistance in Ukraine is unknown. It is a "c" answer because the executive gives no narrative and no information on in-kind assistance.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. There is a short indication on only one source of official transfers in the Explanatory note of the EBP (p.18), no narrative discussion is included. Information on other sources of donor assistance is missing. Weblink to Explanatory note of the 2021 EBP: <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional

information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources provided by the researcher are sufficient evidences.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>
3. <https://www.pfu.gov.ua/ck/321753-pensijnj-fond-informuye-pro-zminy-z-01-sichnya-2021-roku-v-splati-zboru-pry-nabutti-prava-vlasnosti-na-legkovi-avtomobili/>
4. <https://i.factor.ua/ukr/journals/nibu/2015/july/issue-59/article-10137.html>
5. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928>

Comment:

Technically all revenues of the state budgets' special fund are earmarked and can be seen in Annex [5]. However the ability to transfer funds from general to special fund and vice versa via amendments to the Law - erodes the earmarking. There is no information about revenues that are going to the extra-budgetary funds (technically some of those are earmarked too for example tax upon acquisition of car ownership, tax on mobile phone etc. [3, 4]. In my opinion C is most suitable answer.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: According to the Budget Code of Ukraine all revenues of the state budgets' special fund are earmarked (Article 29). General information on the income sources of special fund of the State budget and specific areas of their use are presented in the Draft State Budget Law for 2021 (Article 11-14). More detailed information - in the Annex 'Legislative grounds for the functioning of the special fund of the State Budget of Ukraine for 2021_14.09.2020' (<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534937>). All estimates (figures) of earmarked revenues are presented in Annex 1 (<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534926>). According to Law of Ukraine as of 16.10.2012 № 5428 "On amendments to the Budget Code of Ukraine" fees for mandatory state pension insurance for certain types of

business transactions/operations (which were indicated by the researcher) are now included to the revenues of the general fund of the State Budget of Ukraine, and therefore they lost their specific purpose, namely to repay pensions arrears (<https://zakon.rada.gov.ua/laws/show/5428-17#Text>). I think these evidences could be used to upgrade the score to "b".

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534926> 2.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534927> 3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928> 5.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534925> 6. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939> 8.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 9. <https://zakon.rada.gov.ua/laws/show/2456-17#:~:text=51%20%D0%B7%D0%B1%D0%BE%D1%80%D0%B8%20%D0%BD%D0%B0,%D1%81%D1%82%D1%96%D0%BB%D1%8C%D0%BD%D0%B8%D0%BA%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D1%80%D1%83%D1%85%D0%BE%D0%BC%D0%BE%D0%B3%D0%BE%20%D0%B7%D0%B2%E2%80%99%D1%8F%D0%B7%D0%BA%D1%83%3B> Comment: Annexes 1, 2, 3 [1], [2], [3] provide amount of target revenues in the revenues of the State Budget Special Fund. Annexes 3 and 4 [4], [3] provided expenditures amounts from the special fund. Any other amounts of targeted or reserved revenues are absent

The draft law articles 11-14 [5], the table "Legal ground for the special fund functioning" [6] provide a full information on the targeted incomes and their use directions. Also, the Explanatory note [7] includes a narrative discussion on specific targeted / reserved fuel and transport excise tax revenues, budgetary institutions own revenues, international; partners' funds. We do not agree with the Researcher's position regarding extra-budgetary funds revenues. Annex "p.13 Funds' Budgets" [8] indicates the extra-budgetary funds revenues amount and sources, including amounts from the State Budget. According to the Budget Code article 29, part 2, point 51 [9], the fees for the obligatory state pension insurance (incl. obtaining ownership rights on cars, real estates purchase operations, mobile communications services) are included in the revenues of the State Budget general fund and are not revenue sources for the extra-budgetary funds. We believe that all targeted revenues are provided with necessary explanations, that corresponds to score "A".

Researcher Response

I agree with the peer reviewer's evidence [1] and the government reviewer [3]. Some parts of the narrative discussion are available in the explanatory note [2]. We can argue about the quality of the narrative, but we can not dine its existence. Taking this into account, I suggest upgrading the answer to "A". 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534926> 2.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939> 3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534937>

IBP Comment

IBP is in agreement with the researcher's "Response to Review" and the comments from the external reviewers are well-noted. The response has been updated from "c" to "a".

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

The Explanatory Note to the Executive's Budget Proposal [1,2] provides the link to the macro-fiscal indicators (p.5) and has some links to tax policy goals (p.11-12), social policy goals (p.22-38). Annex "Budgetary requests" [3] includes KPIs for ministries and state agencies which can serve as a linkage to the state policy. In my opinion it refers to "B" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual.

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:

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

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

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

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Annex "Forecast of the State Budget of Ukraine for BY 2020-2021" contains some policy goals for 2022-2023 and very scarce information is presented on how the proposed budget is linked to the government's policy goals for a multi-year period (for instance, pages 17 and 22). Despite of scarce information available I would not mark the question with 'd' answer. All sources provided by the researcher are factual and verified.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 2.

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

3. <http://www.dus.gov.ua/content/%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%96-%D0%B7%D0%B0%D0%BF%D0%B8%D1%82%D0%B8-%D0%BD%D0%B0-2021-2023-%D1%80%D0%BE%D0%BA%D0%B8> Comment: The accompanying materials to the draft law contain information on goal, objectives, and result indicators for the key spending units in Annex "p.9 Goal, Objectives, Result indicators" [1]. Also, the Budget Code article 28 point 2 [2] indicate that strategic goals and result indicators for medium-term perspective are to be included in the budgetary requests published by the key spending units on their official websites within 3 days after the draft law submitted to the Verkhovna Rada. An example of budget request publishing by the State Management of Affairs is provided [3]. Considering the above, we propose score "B".

Researcher Response

I disagree with the government reviewers comment. In this exercise we evaluate the EBP and annexes attached. Thus, budget requests published on the websites of relevant ministries are not evaluated. Budget requests included in the annex (p.9 Goal, Objectives, Result indicators)[1], to my deepest regret, despite the title, do not include any relevant information regarding BY 2022-2023. I could not find any relevant information on p. 17 & 22 as mentioned in the peer reviewers comment. Taking in account IBP comments, the answer was upgraded to "C".

1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

IBP Comment

IBP acknowledges that the Annex "State Budget Indicators for 2022-2023" has limited information on multi-year budget estimates and a slight narrative on their connection to the policy goals. Per the OBS guidelines 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. The response has been updated from "d" to "c".

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "Budgetary requests" has a set of input indicators (purpose, tasks, performance indicators) for each program including non-financial. [1, 2] Thus A answer applies.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The Annex 'n. 9 purpose, tasks, performance indicators.pdf' (Budgetary requests) formally includes nonfinancial data on inputs for each program within administrative units, however, some of them are of poor quality.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "Budgetary requests" has a set of expected KPIs on outputs and outcomes for each program including non-financial. [1, 2] Thus A answer applies.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The Annex 'n. 9 purpose, tasks, performance indicators.pdf' (Budgetary requests) formally includes nonfinancial data on results (outputs/outcomes) for each program within administrative units, however, some of them are of poor quality.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

Comment:

Annex "Budgetary requests" has a set of expected KPIs on outputs and outcomes for each program including non-financial. [1, 2] Thus A answer applies.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The exact name of the Annex 'Budgetary requests' is 'n. 9 purpose, tasks, performance indicators.pdf'.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534939>

Comment:

Explanatory note [1, 2] has related information, like a schedule for increasing the minimum wage, however, we cannot accept it as a policy toward most impoverished populations because there is no information on how key policies would alleviate poverty. Also some information can be found in short comments on programs of the explanatory note. There is lack of information on influence of sectoral policies like education, health care etc., on impoverished population.

Information on pensioners can be found on p.24

Information on poor families, disabled since childhood – p. 24

Information on programs for disabled persons – p.45, 46

In my opinion information that is available refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: Sources are factual and verified. I understand the methodology contradiction between the answers for the questions Q52 and Q36, however, it will be incorrect to choose the answer 'd' for this question as the EBP documents indeed include some policies that are intended to benefit directly the country's most impoverished populations. And we can not deny this fact. Decision on the downgrading the score from 'c' to 'd' should be made upon the IBP review. In fact, the EBP doesn't include a special presentation that pulls together estimates of all the relevant policies in one place. However, there is the Annex 'n. 9 goal, objectives, performance indicators.pdf' which contains more detailed information on the purpose, objectives and results of specific budget programs focused on the most vulnerable population (including internally displaced persons, the poor,

young families, veterans, people with disabilities, orphans etc.). They are not grouped in one block, presented separately within the budget of the Ministry of Social Policy (<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>). Additional source: Information on the subventions from the State Budget to local budgets and programs for the most impoverished populations can be found in the Annex 6 of the EBP (<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534931>).

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 2.

<https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539087> 3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 4. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928>

Comment: Annex "p.2 Expenditures indicators" [1] provided forecasted expenditures distribution by function "Social protection and security", which is aimed at supporting the most vulnerable population categories. Also, Annex 6 [2] includes inter-budgetary transfers indicators from the state budget on activities aimed at supporting specific categories of the population. Furthermore, Annex 3 [3] provides the expenditures distribution on the abovementioned population categories (low-income families, orphaned children, persons with disabilities etc) that are distributed to the Ministry of social policy (code 2500000). Additionally, Annex "p.9 Goal, Objectives and result indicators" [4] includes result indicators for every MinSoc program aimed at supporting the most vulnerable categories on pages 423-487. Moreover, Annex "p.13 Other – Funds' Budgets" [4] include information on all three extra-budgetary funds, incl. social expenditures. We believe that the draft law provides an assessment of all activities. This corresponds to the score "B".

Researcher Response

I agree with the government reviewers' comments. Annex "p.2 Expenditures indicators" [1] provides a forecast of expenditures distribution by function "Social protection and security", which is aimed at supporting the most vulnerable population categories. There, one can spot the codes of functional classification (1010-1090). With these codes and Annex [2] one can define all budget programs related to the support of vulnerable groups. This Annex also has codes budget programs under program classification. With the help of the selection of program classification codes related to directly benefit the country's most impoverished populations & Annex "p.9 Goal, Objectives and result indicators" [3], one can spot policy objectives & resources allocated for both new and older policies. It's a pretty long chain, but all of its elements are presented in annexes. Taking into account the quote from the Q 52 "if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question." I suggest this to be sufficient to upgrade the answer to "B". 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534928> 3. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=534934>

IBP Comment

IBP is in agreement with the researcher's "Response to Review" and the comments from the government reviewer are well-noted. The response has been updated from "c" to "b".

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

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

1. <http://zakon4.rada.gov.ua/laws/show/2456-17/print1477907228832813>
2. <https://openbudget.gov.ua/budget-literacy/budget-process>

Comment:

General procedure is written down in Chapter 6 (Articles 33-37 on p.46) of the Budget Code [1]. Detailed action plan is available on the website of MoF. Visualized budget calendar is available on the web-site administered by the MoF team [2]. Researcher confirms that MoF's budget calendar was available during FY 2020. In my opinion this is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and comment are factual. The researcher's comment should be supplemented by the weblink to the Detailed action plan of the MoF:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
2. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2020, MoF prepared a roadmap for PBS development[1], but COVID has ruined the plans, the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [2]. Due to these facts, it was neither approved nor published. Thus D applies.

Peer Reviewer

Opinion: Agree

Comments: Information related to the macroeconomic forecast was not presented as the Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. The first source refers to a roadmap for PBS development for FY 2020 and not for 2021. It should be supplemented by the correct weblink :

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?>

[id=&pf3511=69938&pf35401=535383](https://zakon.rada.gov.ua/laws/show/553-20#n67) Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration, includes information on the macroeconomic forecast on pages 2-9. For asserting continuity in the assessment, we offer to keep the previous score "B".

Researcher Response

I agree with the Government reviewer that some information can be found in the Annex "Indicators of the state budget for 2022-2023". However, the annex can not be considered as a replacement for PBS. Because, as you rightfully mentioned, the Parliament of Ukraine suspended its preparation of PBS for BY 2021. Thus taking this into account and the fact that according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "D." the D remains.

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. If a document is not available to the public, then all the questions regarding that document should be marked "d." As in light of the researcher's findings, the PBS is determined not made available to the public, or not within the specified timeframe, per the survey guidelines all of the questions 54-58 must be marked "d."; the current response is maintained.

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

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
2. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2020, MoF prepared a roadmap for PBS development[1], but COVID has ruined the plans, the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [2]. Due to these facts, it was neither approved nor published. Thus D applies.

Peer Reviewer

Opinion: Agree

Comments: Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'. The first source refers to a roadmap for PBS development for FY 2020 and not for 2021. It should be supplemented by the correct weblink :

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383>

Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an

Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration, includes information on expenditures policy and priorities on pages 14-26 For asserting continuity in the assessment, we offer to keep the previous score "B".

Researcher Response

Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'.

IBP Comment

See IBP and researcher's comment to q54. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

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

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
2. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2020, MoF prepared a roadmap for PBS development[1], but COVID has ruined the plans, the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [2]. Due to these facts, it was neither approved nor published. Thus D applies.

Peer Reviewer

Opinion: Agree

Comments: Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'. The first source refers to a roadmap for PBS development for FY 2020 and not for 2021. It should be supplemented by the correct weblink :

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?>

id=&pf3511=69938&pf35401=535383 Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration, includes information on revenues policy and priorities on pages 9-14. For asserting continuity in the assessment, we offer to keep the previous score "C".

Researcher Response

Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'.

IBP Comment

See IBP and researcher's comment to q54.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

1. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
2. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2020, MoF prepared a roadmap for PBS development[1], but COVID has ruined the plans, the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [2]. Due to these facts, it was neither approved nor published. Thus D applies.

Peer Reviewer

Opinion: Agree

Comments: Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'. The first source refers to a roadmap for PBS development for FY 2020 and not for 2021. It should be supplemented by the correct weblink :

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?>

[id=&pf3511=69938&pf35401=535383](https://zakon.rada.gov.ua/laws/show/553-20#n67) Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration and includes information on state loans and

debts on pages 26-31. For asserting continuity in the assessment, we offer to keep the previous score "D".

Researcher Response

Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'.

IBP Comment

See IBP and researcher's comment to q54.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
2. <http://budget.rada.gov.ua/fsvview/76330.html>

Comment:

In 2020, MoF prepared a roadmap for PBS development[1], but COVID has ruined the plans, the Parliament amended the Budget Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [2]. Due to these facts, it was neither approved nor published. Thus B applies.

Peer Reviewer

Opinion: Agree

Comments: Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'. The first source refers to a roadmap for PBS development for FY 2020 and not for 2021. It should be supplemented by the correct weblink :

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Agree

Comments: 1. <https://zakon.rada.gov.ua/laws/show/553-20#n67> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=535383> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. However, accompanying materials to the Draft Law on the State Budget include an Annex "Indicators of the state budget for 2022-2023 [2] that meet the criteria for the Budget Declaration, includes expenditures indicators for 2022-2023 on page 2. For asserting continuity in the assessment, we offer to keep the previous score "B".

Researcher Response

Pre-Budget Statement for 2021-2023 was not prepared and not published due to COVID. According to the OBQ Guide the question should be marked 'd'. As there is no Option in this question, the most relevant is B.

IBP Comment

See IBP and researcher's comment to q54.

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

GUIDELINES:

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

classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: I agree. Expenditure estimates by economic classification (one out of three classifications) is missing, which is 'b' answer. The second source indicated by the researcher refers to the Annexes of the 2021 EB with amendments. Weblink to the initial version of the EB Annexes is the following: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls> (see table d3)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Researcher's link 2 to the Annex 3 "Distribution of the state budget expenditures" that includes not just departmental, program and functional classification of the expenditures, but also key elements of the economic classification – consumption expenditures and development expenditures, separately by the general and the special funds of the State Budget. The Consumption expenditures include salaries, utilities and energy. We believe that the provided data correspond to score "A".

Researcher Response

Annexes "Distribution of the state budget expenditures" to the EB indeed contains some elements of economic breakdown (consumption & development expenditures, salaries, utility & energy expenditures), but it cannot be considered as breakdown by economic classification. Thus i suggest to leave B.

IBP Comment

The researcher's comment is confirmed; the current response "B" is maintained.

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

Answer:

Administrative classification

Functional classification

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

Tab №3 in the Annexes to the EB [1, 2] contains expenditure estimates by administrative, program and functional classifications.

Peer Reviewer

Opinion:

Comments: The answer is factual. The second source indicated by the researcher refers to the Annexes of the 2021 EB with amendments. Weblink to the initial version of the EB Annexes is the following: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls> (see table d3)

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative, economic, functional classifications.

Comments: The Researcher's link to Annex 3 "State Budget Expenditures Distribution" that includes not just departmental, program and functional classification of the expenditures, but also key elements of the economic classification – consumption expenditures and development expenditures separately by the general and the special funds of the State Budget.

Researcher Response

Annexes "Distribution of the state budget expenditures" to the EB indeed contains some elements of economic breakdown (consumption & development expenditures, salaries, utility & energy expenditures), but it cannot be considered as breakdown by economic classification. Thus I suggest to leave B, Expenditures are presented only by Administrative and Functional classification.

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

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:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

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

Peer Reviewer

Opinion:

Comments: The answer is factual. The second source indicated by the researcher refers to the Annexes of the 2021 EB with amendments. Weblink to the initial version of the EB Annexes is the following: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls> (see table d3)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

Tab № 1 in the Annexes to the EB, "Revenues of the State Budget of Ukraine 2021," presents revenue estimates by category. Therefore it is an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The second source indicated by the researcher refers to the Annexes of the 2021 EB with amendments. Weblink to the initial version of the EB Annexes is the following: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls> (see table d1)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

Annex № 1 "Revenues of the State Budget of Ukraine 2021" includes information about individual sources of revenue. Therefore it is an "A".

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The second source indicated by the researcher refers to the Annexes of the 2021 EB with amendments. Weblink to the initial version of the EB Annexes is the following: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls> (see table d1)

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/1082-20#Text>
2. <https://zakon.rada.gov.ua/laws/file/text/86/f501426n159.xls>

Comment:

Total debt outstanding at the end of the budget year can be found on p.2 (article 5) of the EB [1]. Tab № 2 of the Annexes to the EB "Financing the State Budget of Ukraine 2021" contains estimates for net new borrowing & interest payments, for details see line 400000 [2]. Therefore it is an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: Article 5 of the EB presents debt ceiling which generally can be considered as an estimate of the total debt outstanding at the end of the budget year. The estimate for the interest payments on the outstanding debt for the budget year cannot be found in Tab № 2 of the Annexes to the EB "Financing the State Budget of Ukraine 2021". It is presented in Tab №3 in the Annexes to the EB (the line № 478). The second source indicated by the researcher refers to the Annexes of the 2021 EB with amendments. Weblink to the initial version of the EB Annexes is the following: <https://zakon.rada.gov.ua/laws/file/text/85/f501426n156.xls>

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

1. <https://mof.gov.ua/uk/budget-process-projects-declaration>
2. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>

Comment:

The Citizens Budgets [1, 2] provides information far beyond the core elements. Macroeconomic forecast - CB slide №1; Expenditure and revenue totals- slide - №5; Main policy initiatives in the budget - CB slides № 12-28; at the very bottom of the page there are contacts of the MoF (tell. +38 (044) 201-56-30 & e-mails infomf@minfin.gov.ua, presa@minfin.gov.ua). Citizens budget provides the core information, thus B answer applies. Even if there is information beyond the core elements, because the contact information is not contained within the citizens budget itself, but rather on the webpage that hosts it, response answer would be downgraded to B.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The contact information for follow-up by citizens is not contained within the citizens budget itself, but only on the webpage that hosts it. At the same time, there is information beyond the core elements within the CB. Response "b" can be marked in this case according to OBQ Guide.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://mof.gov.ua/uk/budget-process-projects-declaration>
2. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
3. <https://www.facebook.com/minfin.gov.ua/posts/3533445703390798>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The website of the MoF and social media are two sources which are both refer to Internet. However, the role of social media should not be underestimated nowadays, therefore I would not downgrade the answer to 'c' and choose to leave 'b' answer.

Government Reviewer

Opinion: Agree

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:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Source:

1. <https://openbudget.gov.ua/contact-us>
2. <https://www.minfin.gov.ua/news/bjudzhet/bjudzhet-dlia-hromadian>
3. <https://publicfinance.gov.ua/news/14>
4. https://www.facebook.com/permalink.php?story_fbid=3206369596079576&id=867883813261511

Comment:

MoF has launched a portal dedicated to the execution of state & local budgets which has a feedback form [1]. Also the web-site of the MoF has a tab "Citizens Budget" [2]. There's no official information available whether these methods are widely used by the public. Executive has shown efforts to provide interested parties with relevant mechanisms [3]. Researcher has participated in several events organized by the executive and provided recommendations [4] regarding the improvements of the citizens budget portal. In my opinion it is an A.

Peer Reviewer

Opinion: Agree

Comments: Clarification: 1. The second source provided by the researcher is not active and can not be downloaded. The tab "Citizens Budget" on the web-site of the MoF has not been updated since March 2019 (<https://mof.gov.ua/uk/budget-for-citizens>). 2. The mechanisms to identify the public's requirements for budget information in the CB are established (source 1 and 3). At the same time, it is lack of official information on whether such mechanisms are widely used by the public or not. However, some information is available. According to the report on 'Open public finances in 2020' (source 3) there were 18 thousand users of the 'e-data' portal (which comprises portal 'open budget') on the monthly basis in 2020. Besides, there are near 57 thousand participants of the MoF Official Page on the Facebook, where the CB are also published and where the citizens are able to directly express their requirements concerning CB.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewers' comments. In my opinion, they do compliment the suggestion to leave an A.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://mof.gov.ua/storage/files/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%822021.pdf>
2. <https://mof.gov.ua/uk/budget-process-projects-declaration>
3. <https://www.facebook.com/minfin.gov.ua/posts/3244401895628515>
4. <https://www.facebook.com/minfin.gov.ua/posts/3533445703390798>
5. <https://www.facebook.com/minfin.gov.ua/posts/2993044977430876>
- 6.

https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82_2019.pdf

Comment:

the MoF prepared a citizens versions of the EBP 2021 and published it on FB & on its website [3], then citizens version of the EBP was replaced with the citizens version of the EB 2021 [1, 2, 4]. When consulting javascript the document availability date on internet is 28.12.2020. Also, CB of the YER of BY 2019 [5, 6] has been produced. All citizens budgets have been published within the timeframe of the research. "B" answer applies.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Additionally, there is an online tool which we can be considered as a CB of the IYRs for FY 2020 (<https://openbudget.gov.ua/national-budget/>). YER of BY 2019 and CB of the IYRs for FY 2020 are both refer to execution stage of the budget process. Thus, three out of four stages are presented (budget formulation, enactment, execution), while the stage of audit is not covered. It is 'b' answer.

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:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>
2. <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Comment:

Yes, the In-Year Reports [1] present actual expenditures by all three expenditure classifications.

Information is available in quarterly [2] & monthly breakdowns (by administrative - Annex № 2.1, functional classification - 2.2 & economic - Annex 2.3).

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual.

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:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

Yes, the In-Year Reports [1] present actual expenditures by all three expenditure classifications.
Information is available in quarterly & monthly breakdown (by program - Annex № 2.1, by function - Annex 2.2, by economic - Annex 2.3).

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the State Treasury Service 2020 Quarterly Report (by administrative - Annex № II.1, functional classification - Annex № II.2 and economic - Annex № II.3).

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:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

In-Year Reports [1] present actual expenditures for programs accounting for all expenditures, they can be found in Annex № 2.1

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the State Treasury Service 2020 Quarterly Reports (by program - Annex № II.1).

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

Annex № 2.2 of the monthly In-Year Reports presents comparison of actual expenditures to-date with the enacted levels. It refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

Comments: <https://mof.gov.ua/uk/current-year-budget-information> Comment: Additional link to the MoF information that highlights the comparisons actual year-to-date expenditures with the same period in the previous 2019 year.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

Annex № 1 "Income" of the In-year report [1] presents actual revenue by category, that refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the State Treasury Service 2020 Quarterly Reports (revenue by category - Annex № 1).

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

Annex № 1 "Report on the State Budget Revenues" of the in-year report [1] presents individual sources of actual revenue accounting for all revenue. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

Comments: <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13> Comment: Additional link to the State Treasury Service 2020 Quarterly Reports (individual sources of revenue - Annex № 1).

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>

Comment:

Annex №1 of the In-Year Reports [1] presents comparison of actual revenues to-date with the enacted levels. It refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

Comments: <https://mof.gov.ua/uk/current-year-budget-information> Comment: Additional link to the MoF information that highlights comparisons

actual year-to-date revenues with the same period in the previous 2019 year.

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

GUIDELINES:

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

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

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

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

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

Answer:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vikonannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>
2. <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Comment:

All three estimates related to government borrowing and debt are presented in Annexes "Report on Public Debt and Publicly Guaranteed Debt" (available for quarterly breakdown [2]) & Annex "Information on Public Debt Management" (available for both [1, 2]). That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual.

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:

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

Source:

1. <https://www.treasury.gov.ua/ua/file-storage/misyachnij-zvit-pro-vironannya-derzhavnogo-byudzhetu-ukrayini-za-sichen-listopad-2020-roku>
2. <https://www.treasury.gov.ua/ua/file-storage/kvartalna-zvitnist-13>

Comment:

Annexes "Report on Public Debt and Publicly Guaranteed Debt" contains information about internal & external debt (available for quarterly breakdown[2]). Annex "Information on Public Debt Management" shows the aggregate sum of interest payments (available for both [1, 2]). Two other core components are missing. It refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. There is no information on interest rates on the debt, only the aggregate sum of interest payments is available. Thus, only one of three core components is presented, which is 'c' score. The sources indicated by the researcher are factual and publicly available.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. <https://mof.gov.ua/uk/derzhavnij-borg-ta-garantovanij-derzhavju-borg> 2. <https://mof.gov.ua/uk/ovdp-shho-perebuva-jut-v-obigu> 3. <https://mof.gov.ua/uk/ogoloshenja-ta-rezultati-aukcioniv> 4. <https://mof.gov.ua/uk/ozdp-shho-perebuva-jut-v-obigu> 5.

<https://mof.gov.ua/uk/informacija-dlja-investoriv> The MoF manages a part of component indicators that are included in state borrowings and debt in question 75. So besides the provided by the Researcher links to the State Treasury Service reports, the component indicators on state borrowings and debt are published on the MoF Website. The MoF publishes results of bonds allocations (incl. interest rates and term to maturity) on a weekly basis [3], information on internal bonds in circulation (incl. interest rates and term to maturity) on a monthly basis [2]; information on international bonds in circulation [4] – monthly; monthly statistics on government debt and state-guaranteed debt (with a specification of internal and external debt) [1]; information for investors [5] with a Prudent debt management strategy section that provide sets of component indicators of the state borrowings and debt. We believe score "B" is more appropriate.

IBP Comment

The IYRs assessed in the Open Budget Survey for Ukraine are the reports published by the State Treasury Service but given that because of the Ukrainian PFM system the Ministry of Finance manages a part of component indicators that are included in state borrowings and debt in question 75, we will consider the reports produced and published by the MoF as supporting documents. In this sense, as the reports present information regarding interest rates on the debt, the answer has been updated from "c" to "b".

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the

differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'None of the above' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

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

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

N/A

Comment:

MYR is not produced in Ukraine.

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

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

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

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

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

N/A

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: MYR is not produced in Ukraine, therefore the question should be marked with 'd' according to OBQ Guide.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher that the information provided does not match the requirements to be counted as MYR according to the OBS methodology.

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

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

Answer:

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

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp_XR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented in annexes № 7,2 (by functional classification), № 7,3 (by Economic classification) & № 8,2 (by program classification) [1, 2]. Narrative discussion is available on p.47-196 of the explanatory note [1, 2], which includes comprehensive information about the actual outcome of expenditures, including information on macro-financial indicators (p.5). For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence. Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip Clarification: correct pages for narrative discussion are p.147-211.

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

IBP Comment

The comments from the peer and government reviewers are well-received. The current response of "a" is maintained.

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp_XR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Year-End Report presents expenditure estimates by all three expenditure classifications by program, economic, and functional classification, for details see annexes № 7,2 (by functional classification), № 7,3 (by Economic classification) & № 8,2 (by program classification) [1, 2]. FYI, for some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence . Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Year-End Report presents expenditure estimates by all three expenditure classifications by program, economic, and functional classification, for details see annexes № 7,2 (by functional classification), № 7,3 (by Economic classification) & № 8,2 (by program classification) [1, 2]. FYI, for some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence . Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbidzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Year-End Report presents estimates for programs accounting for all expenditures. Annex № 8.2 "Budget Expenditures by Program Classification") [1, 2] gives the necessary level of details. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence . Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbidzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Annex №7.1 of Year-End Report [1, 2] presents the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues. Narrative about revenues is provided in explanatory note on p. 20-43 of Explanatory note [1, 2] . For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence . Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip Clarification: correct pages for narrative discussion are p.20-46.

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

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

GUIDELINES:

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

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

Answer:

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

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Annex №7.1 of Year-End Report [1, 2] presents the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues. Narrative about revenues is provided in explanatory note on p. 20-43 of Explanatory note [1, 2]. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence. Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

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:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Annex 7.1 of Year-End Report [1, 2] presents individual sources of revenue accounting for all revenue. Narrative about revenues is provided in explanatory note on p. 20-43 of Explanatory note. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence . Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the Researcher's comment, however, we specify the links to the 2019 Annual Report on the MoF website.

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Explanatory note [1, 2] includes information about the amount of net new borrowing required during the budget year (p.222), outcomes for aggregated interest payments are presented in the line 78 of the annex 5 (Cashflow statement) & domestic-external breakdown are presented in the Annex "7.7, 8.9, 9.7" [1, 2]. Central government's total debt burden at the end of the budget year is presented in the Explanatory note p. 230. Maturity profile of the debt is presented in the Explanatory note p.224-232, average actual interest rates are presented on p. 223. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. The C answer is applied because only actual outcomes of the interest rates on the debt & interest payments are presented.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Source 2 is the most informative and contains sufficient evidence . Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip According to the indicated sources core pieces of information (interest rates on the debt and maturity profile of the debt) are not presented well (their original estimates are not provided). Besides, there is only some information on debt maturity, which is not enough to consider it as a complete maturity profile of the debt. At the same time, information on interest payments (both actual outcome and the percentage of its execution compared to original estimate) can be found on the page 226 of the Explanatory note. As the

core information is missing answer 'c' seems more relevant to the question.

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

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp_XR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Explanatory note [1, 2] includes information about the amount of net new borrowing required during the budget year (p.222) & interest payments on the outstanding debt for the budget year, interest rate payments (p.223) & domestic-external breakdown are presented in the Annex "7.7, 8.9, 9.7" [1, 2]. Central government's total debt burden at the end of the budget year is presented in the Explanatory note p. 230. Maturity profile of the debt is presented in the Explanatory note p.224-232, average interest rates are presented on p. 223. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3].

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: 1. Domestic-external breakdown, which is presented in the Annex "7.7, 8.9, 9.7" [1, 2] refers only to net borrowings (original forecast and the actual outcome) and not to outstanding debt. Formally, it should be excluded from the answer. 2. According to the Explanatory note information on interest rates & debt maturity reflects only actual outcome and not the original estimates. Besides, there is only some (not all) information on debt maturity and it refers more to borrowing rather than to the debt itself. 3. Information on interest payments (both actual outcome and the percentage of its execution compared to original estimate) can be found on the page 226 of the Explanatory note. Therefore it should be included to the answer. 4. The differences between the original forecast and the actual outcome are presented for 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, which is proved by the Explanatory note (I agree with researcher on these estimates). 5. Source 2 is the most informative and contains sufficient evidence. Still it should be supplemented by the direct link: https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer
Opinion: Agree

Researcher Response

I agree with the peer reviewer's comments. Responses were adjusted accordingly.

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:

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented on the p.5 of the Explanatory note [1, 2], along with a narrative discussion (p.5-16). The information for interest rates is comparing against 2018 and 2017 but not against the original figures for 2019. Downgraded to C.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Source 2 is the most informative and contains sufficient evidence. I suggest to use a direct link: https://mof.gov.ua/storage/files/Z_2019.zip Yes, information on original interest rates is missing which is only one of the four core components. At the same time, a lot of macroeconomic indicators beyond the core components are presented (both forecast and actual outcome). However, it is still 'c' score according to the Guidelines to this questions At the same time, in Question 15, it would be a 'b' score.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Comments: 1. https://mof.gov.ua/storage/files/Z_2019.zip Comment: Explanations for the macroeconomic indicators deviations are provided in the Explanatory note part "summary of social and economic development" narrative discussion (pages 4-16). Furthermore, page 12 provide information on the National Bank of Ukraine monetary policy vector changes and the NBU refinancing rate changes in 2019. Considering the above, we believe thar score "B" is more appropriate.

Researcher Response

Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented on the p.5 of the Explanatory note [1, 2], along with a narrative discussion (p.5-16). The information for interest rates is comparing against 2018 and 2017 but not against the original figures for 2019. Thus according to the Guidelines to this questions C should remain.

IBP Comment

In an IBP consistency review, it is determined that considering only one core indicator is missing (interest rate) however, there is information beyond the core, for the purposes of cross-country consistency the response is revised from "c" to "b". For this question answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp__IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>

Comment:

Explanatory note includes information on the differences between the original forecast and outcome of macroeconomic indicators like: Nominal & Real GDP, Inflation rate , average monthly wages, trade balance, import & export of goods and services, exchange rate of the national currency (beyond the core).

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I suggest to use a direct link to the documents of the YER:
https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements

Comments: 1. https://mof.gov.ua/storage/files/Z_2019.zip Comment: Explanations for the macroeconomic indicators deviations are provided in the Explanatory note part "summary of social and economic development" narrative discussion (pages 4-16). Furthermore, page 12 provide information on the National Bank of Ukraine monetary policy vector changes and the NBU refinancing rate changes in 2019.

Researcher Response

Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented on the p.5 of the Explanatory note [1, 2], along with a narrative discussion (p.5-16). The information for interest rates is comparing against 2018 and 2017 but not against the original figures for 2019. Thus according to the Guidelines to this questions C should remain.

IBP Comment

Please refer to the researcher and IBP comment in q91.

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:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnii_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp_XR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Yes, estimates of the differences between all of the original estimates of non-financial data on inputs and the actual outcome are presented In Annex "36 Information Objectives of State Policy_2019" of the YER, along with a narrative discussion (p. 57-196 of the explanatory note) [1, 2]. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. In my opinion, it is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I suggest to use a direct link to the documents of the YER:
https://mof.gov.ua/storage/files/Z_2019.zip I would like to make a clarification: Nonfinancial data on inputs in the Annex "36 Information Objectives of State Policy_2019" of the YER are not grouped to a separate category. It is better to use Annex "35. Information Purpose, objectives, indicators" where input data (original estimates and actual outcome) are presented as a separate group of indicators (https://mof.gov.ua/storage/files/Z_2019.zip).

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:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbidzhetu-2019-2209?fbclid=IwAR1RZlYnEn21jp_XR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

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. In Annex "36 Information Objectives of State Policy_2019" of the YER, along with a narrative discussion (p. 57-196 of the explanatory note) [1, 2]. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. In my opinion, it is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I suggest to use a direct link to the documents of the YER:

https://mof.gov.ua/storage/files/Z_2019.zip I would like to make a clarification: It is better to use Annex "35. Information Purpose, objectives, indicators" where the data on inputs and results (original estimates and actual outcome) are presented separately (https://mof.gov.ua/storage/files/Z_2019.zip).

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer's comment.

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:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IJR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE
2. <https://mof.gov.ua/uk/previous-years-budgets>
3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Annex "26.Information on Interbudgetary transfer from the State Budget to local budgets" [1, 2] contains information on both planned and actual expenditures (specific subventions from the State Budget which are directed to impoverished population. Also budget programs of Ministry of Social Policy include information on actual allocations but not narrative discussion is presented. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. To be consistent with the previous year review C mark applied.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I suggest to use a direct link to the documents of the YER:

https://mof.gov.ua/storage/files/Z_2019.zip Additional source Annex '8.2 Expenditure Programs Report_2019.xlsx' (which was mentioned by the researcher but without indication of Annex) includes information on enacted and actual expenditures focused on the most impoverished population (IDPs, low-income families, veterans, disabled individuals, orphans, etc.) according to budget programs of the Ministry of Social Policy (https://mof.gov.ua/storage/files/Z_2019.zip).

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Comments: 1. https://mof.gov.ua/storage/files/Z_2019.zip Comment: Besides report "26. Information on inter-budgetary transfers from the state budget to local budgets" the Explanatory note [1] contains a narrative discussion in social security standards (minimal wages, cost of living, other payments aimed at most vulnerable groups) on pages 48-52. Report "8.2 Expenditures according to the program classification" [1] contains approved and actual expenditure on funding the needs of the mentioned population categories (low-income families, orphaned children, persons with disabilities etc) that are distributed to the Ministry of social policy (code 2500000). The Explanatory note pages 152, 190, 197-204 contains a narrative discussion on the mentioned MinSoc programs. Additionally, the report "35.13 2500000 MinSoc_2019" [1] provides information on achieving the goal, objectives and result indicators for every MinSoc program aimed at financing the most vulnerable population categories. Moreover, the report "36 information on the state policy goals 2019" [1] provides planned and actual expenditures on the MinSoc goals with a narrative discussion on page 3089. We believe that the annual report provides the comparison of actual and approved indicators for all objectives and a narrative discussions. This better fits "A" Score.

Researcher Response

In general I agree with the government reviewer. Combination of all annexes may give us the picture of expenditures aimed at Taking into account that country's most impoverished populations. Annex 36 information on the state policy goals 2019" provides planned and actual expenditures basically for all Ministries and agencies including MinSoc goals with a short narrative discussion. I suggest to upgrade the answer to A.

IBP Comment

IBP is in agreement with the researcher's "Response to Review" and the comments from the government reviewer are well-noted. The response has been updated from "c" to "a".

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

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

Answer:

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

Source:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IJR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE

2. <https://mof.gov.ua/uk/previous-years-budgets>

Comment:

There's a slight information on the execution of transfers to the pension fund budget on the p. 51-52 [1, 2], related only to actual transfer to the Pension Fund from the state budget.. There are no estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome. Therefore, it is a "D".

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I suggest to use a direct link to the documents of the YER:

https://mof.gov.ua/storage/files/Z_2019.zip

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:

1. https://mof.gov.ua/uk/news/ministr_finansiv_predstaviv_verkhovnij_radi_ukraini_zvit_pro_vikonannia_derzhbiudzhetu-2019-2209?fbclid=IwAR1RZIYnEn21jp_IXR2JsYK9liSm5VhSbAwqg-ZgTv50Jscfy5BUWFFcE

2. <https://mof.gov.ua/uk/previous-years-budgets>

3. http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10

Comment:

Yes, a financial statement is part of the Year-End Report. financial statement (report on the financial results) - Annex 4; Balance sheet -Annex 3; Cash flow statement- Annex 5. [1, 2]. For some reason, annexes were published only on the website of the MoF [1] & were excluded from the website of the Parliament [3]. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I suggest to use a direct link to the documents of the YER:

https://mof.gov.ua/storage/files/Z_2019.zip

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.ua/storage/files/Z_2019.zip Comment: We agree with the descriptive part by the Researcher, however, we specify the link to the 2019 Annual Report on the MoF website.

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:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://rp.gov.ua/FinControl/FinReports/?id=851>

Comment:

Accounting Chamber produces combined report using findings of different types of reports. There are no separate reports. For example: Paragraph 3 on p. 23 of the AC report [1] is devoted to results of performance audit results, conducted by AC. Also AC report contains information about procedure fails of state entities (in my opinion this is closer to compliance audit). AC Report on budget execution looks like compilation of findings of different reports made by AC during the year. Thematic reports are available on the SAIs website [2]. In my opinion all types of audits are presented in report. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Additional sources which could be the evidences for the answer 'a': 1. Accounting Chamber Report for 2019 (p.6-7, 27-28): https://rp.gov.ua/upload-files/Activity/Reports/2019/ZVIT_RP_2019.pdf 2. Accounting Chamber Regulations (see Article 3): https://rp.gov.ua/upload-files/About/RegulatoryDoc/arp_1_new.pdf

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:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://rp.gov.ua/Activity/Reports/?id=876>
3. <https://zakon.rada.gov.ua/laws/show/2629-19#Text>

Comment:

This information is not stated nor in AR [1]. However we can make approximate calculations on the basis of the YER of the AC [2], which mentions on p.6 that during 2019 AC covered 763 Bn UAH with different control activities. It's approx. 69.8% from the expenditures of the state budget [3]. In my opinion most appropriate answer is "B" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Clarification: Calculation of the expenditures share within the SAI's mandate was made based on the enacted estimate of total expenditures of the State Budget for 2019 (with amendments). However, it would be more statistically correct to make a calculation based on both actual figures (https://mof.gov.ua/storage/files/Z_2019.zip) However, it will not influence much on the final results of the calculation: expenditures within the SAI's mandate cover near 71% of all State Budget expenditures, which is still 'b' answer.

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:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf
2. <https://zakon.rada.gov.ua/laws/show/576-19#Text>
3. <https://www.pfu.gov.ua/2121043-zvit-pro-vykonannya-byudzhetu-pensijnogo-fondu-ukrayiny-za-2019-rik/>

Comment:

In the Accounting Chamber Report on Budget Execution [1], there is some information on money transferred to the Pension Fund (see p.36). Other extra-budgetary funds are not mentioned in the Report. The report itself holds no information on how many expenditures were checked. According to the Law of Ukraine On Accounting Chamber of Ukraine (Art. 7 [2]) the ACU is obliged to audit the use of state budget resources, which are transferred to Pension and Social Security Funds.

Thus, not all resources of Pension Fund are supposed to be audited by the ACU.

According to the Report on the Execution of Pension Fund's Budget in 2019 the amount of budget resources directed to the financing of pension programs accounted to more than UAH 181 bn. (see revenue budget-line - "Funds of the State Budget of Ukraine for financial support of payment of pensions, allowances and increases to pensions assigned under pension programs, and deficit of the Pension Fund"). Total collections (revenues) of the Pension Fund reached UAH 438 bn in 2019 [3]. Thus, the approximate percentage of Pension Fund auditing within the mandate of the Supreme Audit Institution (SAI) is roughly 41.3%.

Taking into consideration that the share of Pension Fund in the extra-budgetary funds is the largest, we can assume that funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. It refers to "c" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual.

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:

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

Source:

1. https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

Comment:

Yes, the annual Audit Report includes one or more executive summaries summarizing the report's content. See p. 4 of the Audit Report [1]. Therefore, it is "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

Source:

1. <https://rp.gov.ua/FinControl/FinReactions/?pid=113>

Comment:

On the website of the Accounting Chamber has a separate section [1] for the report of the executives with the actions taken to address audit recommendations or findings. In my opinion it refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1. <https://rp.gov.ua/FinControl/FinReactions/?pid=113>
2. <https://rp.gov.ua/Activity/Reports/?id=876>

Comment:

On the website of the Accounting Chamber there is a separate section for the report of the executives with the actions taken to address audit recommendations or findings [1]. Additionally the Yearly report [2], includes information on actions taken by the executives based on SAI recommendations they can be seen in the Chapter 1.3 of the report p. 42-190. In my opinion it refers to “A” answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Sources are sufficient evidences. AC Reports can be also found on the official page of the Accounting Chamber on the social network Facebook: <https://bit.ly/39JbAaX>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

To answer “a,” there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to

carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

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

Answer:

d. No, there is no IFI.

Source:

N/A

Comment:

In Ukraine there are several institutions, which contribute budget analyses to the budget formulation and/or approval process, the National Institute of Strategic Research, the Institute of Economics and Forecasting, the Scientific & Research Financial Institute (Academy of Financial Management). However, none of them fully comply with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with researcher, at present institutions which conduct budget analyses for the budget formulation and/or approval process doesn't fully comply with OECD Principles for Independent Fiscal Institutions.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

N/A

Comment:

In Ukraine there are several institutions, which contribute budget analyses to the budget formulation and/or approval process, the National Institute of Strategic Research, the Institute of Economics and Forecasting, the Scientific & Research Financial Institute (Academy of Financial Management).

However, none of them fully compile with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with researcher, at present institutions which conduct budget analyses for the budget formulation and/or approval process doesn't fully comply with OECD Principles for Independent Fiscal Institutions.

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:

N/A

Comment:

In Ukraine there are several institutions, which contribute budget analyses to the budget formulation and/or approval process, the National Institute of Strategic Research, the Institute of Economics and Forecasting, the Scientific & Research Financial Institute (Academy of Financial Management). However, none of them fully compile with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with researcher, at present institutions which conduct budget analyses for the budget formulation and/or approval process doesn't fully comply with OECD Principles for Independent Fiscal Institutions.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

N/A

Comment:

In Ukraine there are several institutions, which contribute budget analyses to the budget formulation and/or approval process, the National Institute of Strategic Research, the Institute of Economics and Forecasting, the Scientific & Research Financial Institute (Academy of Financial Management). However, none of them fully comply with the Principles for Independent Fiscal Institutions (OECD). It leads to 'd' answer.

Peer Reviewer

Opinion: Agree

Comments: I agree with researcher, at present institutions which conduct budget analyses for the budget formulation and/or approval process doesn't fully comply with OECD Principles for Independent Fiscal Institutions.

Government Reviewer

Opinion: Agree

Comments: We agree with the Researcher's position on functioning of an independent institution that in its operations completely complies with the Principles for Independent Fiscal Institutions (OECD Council, 2014).

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

1. https://mof.gov.ua/uk/news/ministerstvo_finansiv_stan_realizatsii_politik_berezen_2020-2066
2. [https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac\(1\).pdf](https://www.mof.gov.ua/storage/files/0e20f65b8ea37db51a40e13ebb141fac(1).pdf)
3. <http://budget.rada.gov.ua/fsview/76330.html>

Comment:

In 2019, the Ministry of Finance prepared & published the PBS draft [1], but unfortunately, it was not approved by the Cabinet of Ministers due to political turbulence. In 2020, MoF prepared a roadmap for PBS development[2], but COVID ruined the plans, and the Parliament amended the Budget

Code and excluded the obligation of the Cabinet of Ministers to prepare the PBS for 2021 [3].

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. I agree with researcher's comment. PBS for 2021 was not produced due to COVID. There is no official information on the budget policy debates on budget priorities and fiscal parameters prior to the tabling of the EBP for 2021. The second source refers to a roadmap for PBS development for FY 2020 and not for 2021. The correct link for 2021 PBS roadmap development is the following: <https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>. It should be corrected.

Government Reviewer

Opinion: Agree

Comments: <https://zakon.rada.gov.ua/laws/show/553-20#n67> Comment: Because of the introduction of quarantine measures in Ukraine and Worldwide, due to coronavirus SARS-CoV-2 spreading, in April 2020 the Verkhovna Rada of Ukraine introduced changes to the Law on the State Budget for 2020. According to the changes, till the 1st January 2021, the norms of article 33 of the Budget Code of Ukraine regarding preparation and approval of the Budget Declaration (point 2, chapter II)[1] are temporarily not applied. Thus the Budget Declaration for 2021-2023 was not submitted to the Verkhovna Rada of Ukraine and was not reviewed by the Verkhovna Rada of Ukraine Committee on the Budget.

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

EBP was transferred to the Parliament on the 14.09.20 that corresponds to the "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the source is a sufficient evidence.

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:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938

Comment:

The Parliament approved EBP on 15.12.2020 that corresponds to B answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the source is a sufficient evidence.

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

1. <http://zakon4.rada.gov.ua/laws/show/1861-17/page7>

Comment:

Paragraph 4 Article 158 of the Law "On Parliament Regulations" [1] gives the right to the Parliament during second "reading" of the Draft of the Law "On State Budget" to enact the "maximum amount of the annual deficit (surplus) of the state budget, the maximum amount of public debt and the maximum amount of state guarantees; the total amount of incomes, expenditures and lending to the state budget; the size of the minimum wage for the relevant budget period, the subsistence minimum for the relevant budget period per month per person, as well as separately for the main social and demographic groups and the level of maintenance of the subsistence minimum for the relevant budget period; budget allocations for intergovernmental transfers and other provisions necessary for the formation of local budgets. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the source is a sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: article of the Law on "the Rules and Procedures of the Verkhovna Rada of Ukraine".

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539078>

Comment:

Yes, the legislature used its authority in law to amend the Executive's Budget Proposal [1] during the first & second hearings (see the "Chronology of consideration/Хронологія розгляду" tab at the above link). That's an "A" answer. There is an Annex "Comparative table of proposals" [2], where you can find a column which indicates whether the proposed amendments were adopted or rejected.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the sources are sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: 1. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539081> 2. <https://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=69938&pf35401=539078> Comment: The comparative table [1] provides a level of consideration for the Budget Conclusions of the Verkhovna Rada of Ukraine, the comparative table [2] contains a list of articles for the second reading.

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <http://budget.rada.gov.ua/fsview/76458.html>
3. http://budget.rada.gov.ua/news/Zakonoproektna_robota/Visnovki_ZP_golovni_9skl/76503.html

Comment:

The budget committee had more than a month to examine the Executive's Budget Proposal. EBP was transferred to the budget committee on 12.10.2020 (that can be seen on the Parliaments website)[1]. Recommendations were published before the first hearings with findings and recommendations on 03.11.2020 [2], and before the second hearing on 15.12.20 [3]. The budget was adopted on 15.12.2020. This corresponds to A answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the sources are sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: We would like to specify the registration date of the draft law on the State Budget at Verkhovna Rada. As it is stated in the Researcher's comment to question 108, the registration date is 14.09.2020.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

1. https://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=69938
2. <https://zakon.rada.gov.ua/laws/show/116/95-%D0%B2%D1%80>
3. <http://komzdrav.rada.gov.ua/uploads/documents/31906.pdf>
4. <http://kno.rada.gov.ua/documents/zasid/75548.html>

Comment:

Parliament committees received the EBP on 15.09.20 [1]. Due to Article 27 of the Law "On Parliament Committees"[2], sector committees have to provide their recommendations until the 1st of October. At the same time, reports with findings and recommendations are published before the budget being adopted. For example, a healthcare committee published their advice on 28.09.20 [3], education committee published their recommendations on 29.09.20 [4]. That refers to "B" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the sources are sufficient evidence.

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:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Source:

1. http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76417.html
2. https://rp.gov.ua/upload-files/Activity/Collegium/2020/12-1_2020/Vysn_12-1_2020.pdf
3. http://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/76526.html
4. https://rp.gov.ua/upload-files/Activity/Collegium/2020/22-3_2020/Vysn_22-3_2020.pdf
5. http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76593.html
6. https://rp.gov.ua/upload-files/Activity/Collegium/2020/27-1_2020/Vys_27-1_2020.pdf

Comment:

The Budget Committee of the Parliament examines in-year budget implementation every quarter. Q1 [1, 2], Q2 [3, 4], Q3 [5, 6]. It examines the Accounting Chambers' quarterly budget execution reports, which provide findings and recommendations to the Legislature & Government.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the sources are sufficient evidence.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Budget Code: <https://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>

Decree of Cabinet of Ministers №18 "On Approval of the Budget Transfers (Allocations, Expenditures and Reallocation of Credits) from the Budget":
<https://zakon4.rada.gov.ua/laws/show/18-2011-%D0%BF>

Most recent reallocation by Cabinet of Ministers (Amendments to the Law on State Budget) can be found here:

<https://zakon.rada.gov.ua/laws/show/294-20/card4#History> (all amendments)

<https://zakon.rada.gov.ua/laws/show/946-20#Text> (most recent amendment)

Comment:

Paragraph 9 of Article 23 of Budget Code defines that reallocation between administrative-territorial units should be approved by the decree of cabinet of ministers & Budget Committee of Parliament. Paragraph 8 of the Decree №18 of Cabinet of Ministers defines that: transfers of budget allocations to the new procuring entity (main spending unit) can be done only by amending the Law on the State Budget of Ukraine (see provided link). So the executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice. It corresponds with "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Clarification: Paragraph 9 of Article 23 of the Budget Code has been excluded on the basis of Law #293-IX as of 14.11.2019.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do

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

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

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

Answer:

b. The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

Source:

1. The Law "On the Cabinet of Ministers" <https://zakon.rada.gov.ua/laws/show/794-18/print>
2. Budget Code <http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>
3. Amendments to the Law "On the State Budget 2020" http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3776&skl=10

Comment:

Paragraph 1 of Article 20 of the Law "On the Cabinet of Ministers" [1] mentions that: "Cabinet of Ministers ensures execution of the State Budget of Ukraine approved by the Verkhovna Rada of Ukraine (Parliament). Articles 53-54 of the Budget Code [2] include regulations on Cabinet of Ministers' actions (if budget revenues are more than 15% higher or lower from estimates). In this case, the Cabinet of Ministers should prepare amendments to the Law "On State Budget". If budget revenues are lower than estimates less than 15%, the Executive has the right to act independently. In 2020 the Cabinet of Ministers initiated amendments to the Law "On State Budget 2020" to boost expenditures to counter COVID-19 [3], which the Parliament adopted.

Peer Reviewer

Opinion: Agree

Comments: I generally agree with the logic of the comment. The source [3] indicated by the researcher refers to the urgent measures to overcome the effects of floods in the western regions of Ukraine in 2020 and not to COVID-19 (Correct weblink: <https://zakon.rada.gov.ua/laws/show/553-20/ed20200418#n5>). The rest of sources are factual and can be obtained online. At the same time, I would like to make a clarification: The question is focused on over-execution of revenue target (rather than its under-performance). According to Budget Code (art. 53), the Executive should seek the approval of the legislature if the difference between the planned and actual revenues is more than 15% during first three quarters of the budget year (which is not typical of Ukraine and very rarely happens). Formally, it means that according to the legislation executive generally can revise expenditures independently if the difference between planned and actual revenues is less than 15%. However, in practice, amendments to the State Budget Law are usually approved by the Parliament despite of this threshold.

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

b. The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

Source:

Budget Code available here: <http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>

Law "On the Cabinet of Ministers" <https://zakon.rada.gov.ua/laws/show/794-18/print>

Draft of the Law on the Sequester of the State Budget BY 2014 http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=50433

Sequester of the State Budget BY 2010 <http://zakon3.rada.gov.ua/laws/show/2461-17>

Draft of the Law on the Sequester of the State Budget BY 2010 http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=38243

Amendments to the State Budget Initiated by the Cabinet of Ministers in 2020

http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3776&skl=10

Comment:

Paragraph 1 of Article 20 of the Law "On the Cabinet of Ministers" mentions that: "Cabinet of Ministers ensures execution of the State Budget of Ukraine approved by the Verkhovna Rada of Ukraine (Parliament). Articles 53-54 of the Budget Code include regulations on Cabinet of Ministers' actions (if budget revenues are more than 15% higher or lower from estimates). In this case, the Cabinet of Ministers has an obligation to prepare amendments to the Law "On State Budget". If budget revenues are lower than estimates less than 15%, the Executive has the right to act independently. During the last 10 years, no budget surplus was spotted. There were only two budget sequesters in 2010 & 2014 in both cases, relevant amendments were adopted by the Parliament (see sources box). In 2010 incomes of the State Budget were decreased by 5%, in 2014, incomes of the State Budget decreased by 5,6%. Practically, in both cases, drafts of the Laws were initiated & registered by the Cabinet of Ministers also, during 2020, the Cabinet of Ministers has initiated only one amendment to the State Budget, which was registered in Parliament and voted by the MPs. In such circumstances, we can say that the Executive is required by law or regulation to obtain approval from the legislature before reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice. To maintain consistency with the previous round of evaluation, "B" answer was chosen.

Peer Reviewer

Opinion: Agree

Comments: I generally agree with the logic of the comment maintaining the consistency with the previous round of evaluation. The source [3] indicated by the researcher refers to the urgent measures to overcome the effects of floods in the western regions of Ukraine in 2020 and not to COVID-19 (Correct weblink: <https://zakon.rada.gov.ua/laws/show/553-20/ed20200418#n5>). The rest of sources are sufficient evidences which can be obtained online.

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: 1 <https://zakon.rada.gov.ua/laws/show/2456-17/print1394742740790374#Text> Point 2 of the Budget Code article 54 [1] clearly states conditions and procedures for amending the law on budget in case of reducing the expenditure part of budget. Considering this, we propose score "A".

Researcher Response

To maintain consistency with the previous round of evaluation I suggest to take into account the IBP reviewers comment to the previous evaluation: "Articles 52-54 of the Budget Code hold that if the difference between planned and actual revenues is less than 15% (a very high threshold), the executive can revise expenditures independently. To ensure consistency across survey countries, the response is maintained as "b"."

IBP Comment

IBP is in agreement with the researcher's "Response to Review," and the current response is maintained.

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1 Protocol of budget committee <http://budget.rada.gov.ua/fsview/76409.html>
2 Recommendations http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=3269-%D0%B4&skl=10
3 AR on the execution of the state budget BY 2019 https://rp.gov.ua/upload-files/Activity/Collegium/2020/9-1_2020/Vysn_9-1_2020.pdf

Comment:

Committee hearing to discuss the AR [3] were held on 03.06.2020 [1] at the next day recommendations [2] were published on the web-site of the Parliament. This is an A.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. The Audit Report on the 2019 State budget was published on the website of the Accounting Chamber (SAI) on April 9, 2020. Report with findings and recommendations based on AR was published on the web-site of the Parliament on June 4, 2020, which is within three months of the AR for FY 2019 availability.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1. The Constitution of Ukraine <http://zakon2.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
2. The Law "On Accounting Chamber" <https://zakon5.rada.gov.ua/laws/show/576-19>

Comment:

The article 85 of the Constitution of Ukraine, directly defines that the head of the SAI may only be appointed by the legislature. Article 3 of the Law "On Accounting Chamber" says that the head of the SAI may only be appointed by the legislature. Article 20 provides details on the process of appointment. That refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Sources are sufficient evidences for the answer 'a'.

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

1. The Constitution of Ukraine <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
2. The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>

Comment:

Both Article 85 of the Constitution of Ukraine & Paragraph 7 of the Article 20 of the Law "On Accounting Chamber" define that the head of the SAI may only be dismissed by the legislature. This is a clear A.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. Sources are sufficient evidences for the answer 'a'.

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

1. The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>
2. EBP 2020 http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=2000&skl=10
Annex 3 of the EBP 2020 <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=66853&pf35401=508420> To find the SAI budget line one should open annexes 3 and proceed to budget line №600 in Excel file.
3. EB 2020 <https://zakon.rada.gov.ua/laws/show/294-20#Text>
To find the SAI budget line one should open annexes 3 and proceed to budget line №600 in Excel file.
<https://zakon.rada.gov.ua/laws/file/text/84/f490523n279.xls>
4. YER 2020 <https://www.treasury.gov.ua/storage/app/uploads/public/600/ede/63a/600ede63a2127804585361.xlsx>

Comment:

Paragraph 3 of the Article 5 of the Law "On Accounting Chamber"[1] says that SAI determines its own budget. The budget line of Accounting Chamber in EBP 2020 - 372,5 M UAH, in EB 2020 - 476 M UAH. The Yearly report says that 379 M were funded [4]. (which is % 101.7 from the initial EBP, but 79,6% from EB) all this turbulence have happened because of the budget reallocations to counter COVID-19 . In my opinion it is an "A".

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, I would like to make a few clarifications: 1. According to Article 5 of the Law "On Accounting Chamber" the AC determines the needs for financial support of its activities and submits a budget request to the executive body (MoF). If during the preparation of the draft State Budget of Ukraine there are disagreements on the amount of financial support for the AC, the Accounting Chamber may submit its proposals (with justifications and calculations) to the Verkhovna Rada Committee, which can be (or can not be) taken into account on the stage of draft state budget law consideration. After the enactment of the State Budget Law, the AC independently approves its budget estimate. 2. The researcher provided calculation based on FY 2020, which is not a good/relevant example for the demonstration of the common practice in this area. If we consider FY 2019, we will see that the AC budget expenditures were executed at 94.4% (from the EB level for both general and special fund) or 123.7% (from the initial EBP level by general fund).

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:

The Law "On Accounting Chamber" <https://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>

Comment:

Article 4 of the Law "On Accounting Chamber" describes the types of audit the SAI can perform. Paragraph 4 of the Article 3 of the Law "On Accounting Chamber" says that SAI is independent in the ways of performing its duty. At the same time, Accounting Chamber is allowed to audit only transactions (operations) which have financial implications on the State Budget. According to the Law of Ukraine On Accounting Chamber of Ukraine (Art. 7), Paragraph 7, the Accounting Chamber implements "measures of state external financial control (audit) upon the appeal of local governments, funds of compulsory state social and pension insurance, state enterprises and other economic entities of the economy in relation to the relevant local budgets and activities of the entities of circulation. Thus, not all resources of extra-budgetary funds are supposed to be audited by the ACU. The same situation is with local budgets. In my opinion it corresponds with a "B" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Comments: We do not agree with the Researcher's comment The Accounting Chamber performs state budget funds audit, and, in case of an appeal by the Verkhovna Rada of Ukraine, also performs an audit of extra-budgetary funds. Accordingly to the VRU decision dated 18.12.2019 (<https://www.rada.gov.ua/meeting/stenogr/show/7310.html>) The Accounting Chamber performed an audit "Analysis of obligatory state pension and social insurance and social protection of the citizens". The audit was approved on 13.07.2021. The performed audit report will be published on the website in the nearest future Information on the audit <http://rp.gov.ua/Planunsched/Planunsched2021/?id=994>. Official Accounting Chamber social media pages contain information on the report approval https://www.facebook.com/permalink.php?story_fbid=846029586332622&id=263693724566214 Also, the accounting chamber performs audits of local budgets upon a government body request. On 14.04.2020 the Accounting Chamber approved the report "Audit on local budgets funds use efficiency in Vinnytsya region regarding a part of capital expenditures defined by the State's functions" http://rp.gov.ua/upload-files/Activity/Collegium/2020/10-3_2020/Zvit_10-3_2020.pdf Thus, the score should be "A".

Researcher Response

I disagree with the GR. The fact that SAI has to get an appeal from Parliament to conduct its functions already proves that it has some limitations, same applies for local budgets. Thus I suggest to leave B.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The current response of "b" is maintained.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

- 1 The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>
- 2 Accounting Chambers' sector of internal control <https://rp.gov.ua/About/Structure/>
- 3 AC YER 2019 <https://rp.gov.ua/Activity/Reports/?id=876>
- 4 AC YER 2018 <https://rp.gov.ua/Activity/Reports/?id=133>
- 5 AC YER 2017 <https://rp.gov.ua/Activity/Reports/?id=9>
- 6 Lack of the Results of Internal audit report on AC's performance <https://rp.gov.ua/FinControl/FinResolutions/?id=147>

Comment:

Paragraph 1 of Article 43 of the Law "On Accounting Chamber" says that the SAI Activities can be audited by the independent external audit once in 3 years. The Law "On Accounting Chamber" was adopted on the 2nd of July 2015. Paragraph 1 of Article 42 of the Law "On Accounting Chamber" mentions that Accounting Chamber verifies its structural subdivisions' activities by conducting an internal audit. I couldn't find signs of an external audit of the Accounting Chamber on its website. Then, I started to check the YER of the SAI. In 2017 they performed a self-evaluation that is not an external audit designed by the legislature see p. 289 [5]. In YER of 2018 [4, p.136] it is mentioned about the conduction of external functional review (which is again not an audit as designed by the legislature). The Report itself has never been published. YER 2019 [3, p.267] mentions that Internal Control Department has been established, and the results of its work have been adopted by the members of the Accounting Chamber (decree 29-8, 22.10.2019), but again the decree itself didn't see the light of day [6]. In my opinion, it corresponds to "C" mark.

Peer Reviewer

Opinion: Agree

Comments: The answer and sources are factual. However, I would like to make a clarification as regards to researcher's comment. Audit processes of the Supreme Audit Institution (SAI) were first reviewed by an independent agency in 2018. It is proved by several sources (information from the

websites of ACU and Parliament Budget Committee hearings), however the report itself was not published. To get B score it is crucial to publish findings of external audit. Thus, in my opinion B criteria were not met. Therefore, the answer should be marked with 'c'. Sources which confirm that external functional evaluation was conducted by the National Audit Office of Great Britain with involvement of experts from the highest audit offices of Germany and Poland in 2018 are the following: 1. ACU Report for 2018 (page 136): https://rp.gov.ua/upload-files/Activity/Reports/2018/ZVIT_RP_2018.pdf 2. Transcript of the Parliament Budget Committee meeting #174 as of 28.05.2019: http://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy/75853.html 3. News from ACU' website: <http://old.ac-rada.gov.ua/control/main/uk/publish/article/16759784;jsessionid=E355D3264C0700DEDED63BEDA428F14A> <http://old.ac-rada.gov.ua/control/main/uk/publish/article/16759784;jsessionid=E355D3264C0700DEDED63BEDA428F14A> <https://rp.gov.ua/PressCenter/News/?id=1044>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: We do not agree with the Researcher's comment In 2019 the National Audit Office of the UK, with experts from Germany and Poland performed a functional diagnostics of the Accounting Chamber activity. Thus, the score should be "A".

Researcher Response

To met the "A" answer, an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. To my deepest regret the report was not published, thus the best relevant answer is "C".

IBP Comment

IBP is in agreement with the researcher's "Response to Review," and the current response "C" is maintained. To grant an "A" or "B" response the report is required to be published.

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:

Protocols of the Budget Committee hearings:

№ 63 18.11.20 <http://budget.rada.gov.ua/fsview/76591.html>

№ 62 16.11.20 http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76590.html

№ 60 11.11.20 http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76588.html

№ 59 02.11.20 <http://budget.rada.gov.ua/fsview/76494.html>

№ 56 29.09.20 <http://budget.rada.gov.ua/fsview/76491.html>

Comment:

I must mention that the SAI representative supported most hearings of the budget committee. In most cases, a Head or a member of the Accounting Chamber was present on hearings. In my opinion, it refers to an "A" answer.

Peer Reviewer

Opinion: Agree

Comments: I fully agree with the comment. The answer is factual. Sources provided by the researcher are sufficient evidences.

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

1. <https://zakon.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80#Text>
2. <https://petition.kmu.gov.ua/>
3. <http://pmguinfo.dp.ua/ukraina/4101-vidbulasya-zustrich-v-minfini-z-obgovorennya-proektu-derzhavnogo-byudzhetu-ukrajini-na-2021-rik>
4. <http://www.finansy.sm.gov.ua/index.php/ru/941-vidbulas-vebnarada-ministerstva-finansiv-ukrajini>
5. <http://myrgorod.pl.ua/news/konsultatsiji-iz-vseukrajinskymy-asotsiatsijamy-schodo-projektu-derzhbyudzhetu-na-2021-rik>
6. <https://mof.gov.ua/uk/hromadka-rada-2019>
- 7.

<https://mof.gov.ua/storage/files/%D0%9E%D1%80%D1%96%D1%94%D0%BD%D1%82%D0%BE%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%BF%D0%BB%D0%B0%D0%BD%20%D0%BF%D1%80%D0%BE%D0%B2%D0%B5%D0%B4%D0%B5%D0%BD%D0%BD%D1%8F%20%20%D0%BA%D0%BE%D0%BD%D1%81%D1%83%D0%BB%D1%8C%D1%82%D0%B0%D1%86%D1%96%D0%B9%20%D0%B7%20%D0%B3%D1%80%D0%BE%D0%BC%D0%B0%D0%B4%D1%81%D1%8C%D0%BA%D1%96%D1%81%D1%82%D1%8E%20%D1%83%202020%20%D1%80%D0%BE%D1%86%D1%96.docx>

8. https://mof.gov.ua/uk/news/anons_u_ponedilok_14_veresnia_o_1300_vidbudetsia_pres-brifing_ministra_finansiv_sergiia_marchenka_shchodo_proektu_derzhbiudzhetu_na_2021_rik-2416

9. <https://www.auc.org.ua/novyna/amu-nadala-propozyciyi-miscevogo-samovryaduvannya-do-derzhbyudzhetu-ukrajiny-na-2021-rik>

Comment:

The Law "On public appeals" [1] gives the right to citizens to send their appeals to the executive bodies (including questions and propositions that affect spending).

Secondly, the Cabinet of Ministers established a mechanism of e-petitions [2] that provides an opportunity to raise issues that may influence spending. The MoF organizes meetings with different groups of stakeholders - trade unions [3], key spending units [4], members of the association of local self-governance & the association of the cities of Ukraine [5], Media [8]. Also, MoF has a civic council that organizes meetings and discussions relevant to MoF [6]. The MoF plan of public consultations has a bullet regarding the necessity to conduct public consultations on EBP 2021 (see p.2 bullet 5 [7]). However, there were no signs found of the actual conduction of such an event. In my opinion, the leading platform where public and government officials can exchange views on the budget is the Parliament's budget committee hearings platform. MPs have a right to invite participators, but this makes it close to the definition - "participation is not, in practice, open to everyone". Thus "C" answer is applicable.

Peer Reviewer

Opinion: Agree

Comments: I agree with 'c' answer. All sources except for the source 8 are sufficient evidences. I suggest to exclude the source 8 from the list as it is dated the same day as the EBP was submitted to the Parliament (14/09/2020). All other sources are factual and refer to the period prior to the budget being tabled in the Parliament. Formally, there are general mechanisms to receive public views on the budget prior to the budget being tabled in parliament which is based of public appeals, e-petition, Open Budget Platform (<https://openbudget.gov.ua/contact-us>) and social media (MoF Facebook official page). However, usually and practically the MoF invites specific individuals or groups for budget discussions prior to the budget being tabled in parliament. Additional source which could be used as a evidence for 'c' answer is a roadmap for PBS and EBP development for 2021: <https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>). In particular, Articles 10, 21, 36 of this document demonstrate that participation is not, in practice, open to everyone (only to particular categories: trade unions, members of the association of local self-governance& the association of the cities of Ukraine, key spending units, limited number of independent experts, etc.) Budget participation mechanism at local level currently ensures more possibilities for the public to provide their inputs on the budget, however, we exclude it from our analysis according to OBQ Guide.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Comments: 1. <https://fru.ua/ua/media-center/news/fru/robotodavtsi-vimagatimut-vinesti-pitannya-obgovorennnya-proektu-byudzhetu-2021-na-ofitsijne-zasidannya-ntser> 2. <https://fru.ua/ua/media-center/blog/prykhodko/ukrajinski-pasazhirski-vagoni-za-byudzhetni-koshti-u-vigrashi-bude-vsya-ukrajina> 3. <https://fru.ua/ua/media-center/news/fru/vimogi-robotodavtsiv-do-proektu-derzhbyudzhetu-2021> 4. <https://auc.org.ua/novyna/amu-vzyala-uchast-u-konsultaciyah-shchodo-projektu-zakonu-pro-derzhbyudzh-et-ukrayiny-na-2021> 5. <https://auc.org.ua/novyna/oslobozhan-prezentuvav-byudzhetnomu-komitetu-propozyciyi-amu-do-pokaznykiv-derzhbyudzhetu-na> We propose checking answer "B" During the annual budget indicators preparation and discussions for the planned year, the MoF actively cooperates with the public. For example, a cooperation with the Employers' Federation of Ukraine [1], [2], [3] and with the Association of Ukrainian Cities [4], [5] on discussing the budgetary indicators.

Researcher Response

I do not agree with the GR suggestion. 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. In my opinion, direct invitation of trade unions and the "Association of Cities" is a definition of "participation is not, in practice, open to everyone", because there were no open calls to invite all interested parties. Thus "C" answer is applicable.

IBP Comment

Per the Open Budget Survey methodology and guidelines for Q125, the discussion should be limited to the "deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget." In light of this guideline, as well as the additional details provided by the external reviewers, the question is evaluated on the basis of the meetings organized by the Ministry of Finance with Trade unions and the Association of Ukrainian Cities. However, this and the other mechanism highlighted by the researcher exert discretion in who is allowed to participate. The current response of "c" is therefore maintained.

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:

1. https://mof.gov.ua/storage/files/covid_final.pdf
2. https://mof.gov.ua/uk/283-genderno-orientovane_biudzhetyvannia_na_mistsevomu_rivni

Comment:

Mechanisms identified in the Q 125 do not have concrete steps to include vulnerable or under-represented groups. I have found several reports of the "Implementation of the gender-budgeting on the local level" project undertaken in cooperation with the MoF [1, 2]. However there were no signs of inclusion of underrepresented groups into the discussion on EBP 2021.

Peer Reviewer

Opinion: Agree

Comments: Information on concrete steps of the MoF to include vulnerable and under-represented parts of the population in the formulation of the annual budget is missing. Sources provided by the researcher primarily refer to local budgets (which is not in the scope of our analysis). Mechanisms mentioned in the question 125 only partially cover vulnerable and under-represented parts of the population, for instance via organization of meeting with trade unions dedicated to the formulation of the 2021 Draft State Budget Law (part of them indeed represent socially vulnerable population): <http://pmguinfo.dp.ua/ukraina/4101-vidbulasya-zustrich-v-minfini-z-obgovorennya-proektu-derzhavnogo-byudzhetu-ukrajini-na-2021-rik> According to a roadmap for PBS and EBP development for 2021 (<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%2021-2023.pdf>) participation is not, in practice, open to everyone (only to particular categories: trade unions, members of the association of local self-governance & the association of the cities of Ukraine, key spending units, limited number of independent experts, etc.). There is lack of concrete information on inclusion of vulnerable and under-represented parts of the population to the budget formulation phase. The requirements for an "a" response are not fully met.

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

1. <https://www.auc.org.ua/novyna/amu-nadala-propozyciyi-miscevogo-samovryaduvannya-do-derzhbyudzhetu-ukrayiny-na-2021-rik>
2. <http://www.finansy.sm.gov.ua/index.php/ru/941-vidbulas-vebnarada-ministerstva-finansiv-ukrajini>
3. <http://pmguinfo.dp.ua/ukraina/4101-vidbulasya-zustrich-v-minfini-z-obgovorennya-proektu-derzhavnogo-byudzhetu-ukrajini-na-2021-rik>

Comment:

During the meeting with the association of Ukrainian cities [1] – there were widely discussed revenue policies and social spending policies. Meeting with key spending units was devoted to discussing the macro-fiscal policy & indicators [2]. Trade unions were mostly interested in social policy & social standards [3]. Thus "B" answer is applicable.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Additional topics which were covered: development of the Draft State Budget Law for 2021 on a new administrative-territorial basis (key features of intergovernmental relations due to completion of the administrative-territorial reform) [source 1]; mid-term budgeting and budget support of economic sectors [source 3].

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Source:

Law on Public Appeals <https://zakon.rada.gov.ua/go/393/96-вр>

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

Portal on Transactions and Contracts - www.spending.gov.ua

Portal on State & local budgets execution - <https://openbudget.gov.ua>

Civic Council under the MoF <https://mof.gov.ua/uk/hromadka-rada-2019>

Gender oriented budgeting https://mof.gov.ua/uk/283-genderno-orientovane_budzhetyvannia_na_mistsevomu_rivni

Info about the appeals to the MoF <https://mof.gov.ua/uk/zvernennja-gromadjan>

Comment:

The Law "On Public Appeals" gives citizens the right to send appeals to the state bodies that certainly include MoF and covers issues that influence revenue & expenditure policies. The MoF launched portals that provide information on the execution of state & local budgets, including publication of all transactions & contracts. Secondly, the civic council under the MoF can raise relevant questions. Also, the introduction of gender-oriented budgeting aspects is supported by the MoF. To be compliant with the previous evaluation, "B" answer has been applied.

Peer Reviewer

Opinion: Agree

Comments: I agree. The researcher indicated key open participation mechanisms through which members of the public can provide their inputs on budget implementation. The answer and the sources are factual, however weblink on gender oriented budgeting is less relevant as it refer more to local level. Additional sources: Mechanisms and procedures for public involvement in decision-making: <https://nads.gov.ua/nads-u-mezhah-povnovazhen-rozglyanulo> Social Media Platforms (MoF Facebook Official Page): <https://www.facebook.com/minfin.gov.ua/>

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:

Besides the gender-oriented budgeting project, I couldn't find any signs of mechanism for vulnerable and underrepresented groups' inclusion. Still, it does not meet the requirements of the "A" answer. Thus "B" answer is applied.

Peer Reviewer

Opinion: Agree

Comments: Open participation mechanisms mentioned in in question 128 partially cover underrepresented parts of the population. Still it is lack of evidence on concrete steps of the MoF to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget. If the mechanisms mentioned in in question 128 doesn't work socially vulnerable parts of the population and their trade-unions can organize strikes and demonstrations to speed up the resolution of social problems related to the implementation of the current budget.

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

1. Law "On Public Appeal" <https://zakon.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80#Text>

Comment:

The Law [1] is meant to provide citizens with opportunities to participate in the management of state and public affairs. As per the Law, citizens can submit comments, complaints, petitions, and proposals to any public institution. The appeal can be written or oral and set through email, post, or registered to an official. All appeals are forwarded to the relevant authority within 5 days as per Article 7 of the Law. Citizens who appeal are protected by Law not to be persecuted, and their information is not disclosed. Thus to be compliant with the previous evaluation, "C" answer has been applied.

Peer Reviewer

Opinion: Agree

Comments: I agree with the score 'c'. As regards to implementation of the annual budget there is lack of specification on which topics public input is solicited.

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:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Source:

1. <https://openbudget.gov.ua/budget-literacy/budget-process?task=001>
2. https://mof.gov.ua/uk/regulatory_acts_draft_for_discussion_2020-408
3. <https://mof.gov.ua/uk/orientovnij-plan-provedennja-konsultacij-z-gromadskistju>
4. <https://mof.gov.ua/uk/dostup-do-publichnoi-informacii>
5. <https://mof.gov.ua/uk/zvernennja-gromadjan>
6. https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%BE%D1%82%D0%BE%D0%BA%D0%BE%D0%BB_5_31072020.pdf
7. [https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%BE%D1%82%D0%BE%D0%BA%D0%BE%D0%BB%203_13022020\(1\).pdf](https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%BE%D1%82%D0%BE%D0%BA%D0%BE%D0%BB%203_13022020(1).pdf)

Comment:

The MoF provides information on the Budget process and timeline [1]. The purpose always remains the same and can be formulated as - "to get propositions, comments, and remarks". The scope is always mentioned in certain documents discussed, for example, in civic council protocols [6, 7]. Instruments of electronic consultations [2], public consultations [3], and public appeals [4, 5] also support the "B" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. However, the first source gives overall picture of the timelines of the budget process, which is not enough for concrete actions. There is also no methods by which the public engagement will take place and the discrete steps in the process.

Comprehensive prior information on the process of public engagement is provided by the MoF through the mechanism of public appeal, which mostly supports B answer. Additional source (PBS roadmap development):

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. <https://www.auc.org.ua/novyna/amu-nadala-propozyciyi-miscevogo-samovryaduvannya-do-derzhbyudzhetu-ukrayiny-na-2021-rik>

Comment:

Considering meetings that were evaluated in Q125, I could identify only one resource [1] with the actual position of the MoF regarding propositions from the association of the cities of Ukraine. It includes both lists of the inputs received & a summary of how they were used. However, it was published by the association itself and not by the MoF, and it is not enough for the C answer. Thus D mark has been applied.

Peer Reviewer

Opinion: Agree

Comments: I agree, the requirements for a "c" response are not met. There is neither the list of the inputs received regarding the formulation of the annual budget, nor a summary on how they were used.

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. <https://mof.gov.ua/uk/zviti-pro-nadhodzhennja-zapitiv>

Comment:

Usually information is provided in a form of short summary [1], no information on separate inputs is given. That's why D applies.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. The researcher provided the weblink to the MoF's reports on citizens' request for information. At the same time, there is lack of the MoF's reports summarizing the appeals received and how they were addressed. The answer should be marked with 'd' answer.

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

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

Source:

1. <https://zakon.rada.gov.ua/laws/show/2456-17/print>
2. <https://zakon.rada.gov.ua/laws/show/196-2015-%D0%BF>
3. Paragraph 2-4 of the Article 24'1 of the Budget Code <https://zakon.rada.gov.ua/laws/show/2456-17/print>
4. Decree of Cabinet of Ministers on Evaluation, Preparation & Voting Selection of the Projects <https://zakon.rada.gov.ua/laws/show/196-2015-%D0%BF>
5. <https://zakon.rada.gov.ua/laws/show/z0488-15#Text>
6. https://loda.gov.ua/upload/users_files/22/upload/VGB_LV__polozhennia.pdf
7. <https://www.rv.gov.ua/vseukrayinskij-gromadskij-byudzhet-rivnenskoyi-oblasti>
8. <https://www.adm-pl.gov.ua/page/vseukrayinskij-gromadskiy-byudzhet>

Comment:

There has been an attempt to create "Participatory budget"[3, 4, 5] which has been incorporated into the Fund of regional development under the Ministry of Regional Development. Active citizens may propose projects, vote for them and then regional commission decides on their support via Fund of regional development. In 2020 participatory budgeting from state budget has been conducted only in 3 regions - Lvivivsyka [6], Rivnensyka [7] & Poltavysyka regions. We may say that participation mechanism does exist, but it is not listed in the particular budget calendar on the website of the MoF, thus B applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: Detailed action plan of the MoF to ensure the preparation of the 2021-2023 PBS and 2021 EBP became available to the public prior to the budget preparation process beginning. It contains articles 34, 36, 38 which can be considered as evidence on how participation mechanisms is incorporated into the timetable for formulating the Executive's Budget Proposal. Despite of numerous disadvantages of such a mechanism and its imperfection we can not deny the fact that the timetable exists and is publicly available. I would like to propose for the IBP team's consideration the possibility to revise the answer to 'a'. Source:

<https://mof.gov.ua/storage/files/%D0%9F%D0%BB%D0%B0%D0%BD%20%D0%B7%D0%B0%D1%85%D0%BE%D0%B4%D1%96%D0%B2%202021-2023.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

I have to admit that PR is right. Articles 34, 36, 38 indeed can be considered evidence of how participation mechanisms are incorporated into the timetable for formulating the Executive's Budget Proposal (consultations with Trade Unions & the "Association of Cities") Answer Upgraded to A.

IBP Comment

In an IBP consistency review, and for the purposes of methodological and cross-country consistency, the document presented is further reviewed. This question asks whether the "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." The reference in the timetable is limited and does not provide a clear reference to the mechanism considered in question 125, in which the MoF organizes meetings with different groups of stakeholders. The time frame for the consultations/ conciliatory meetings is open-ended. It implies it could occur any time from when the document was published to August 2020. Given that there is not an explicit reference and is not clear dated when the citizen should engage, we revise this response from "A" to "B".

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Source:

1. Protocols of Civic Councils under the Ministry of Social Security. <https://www.msp.gov.ua/timeline/Gromadska-rada.html>
2. YER 2020 of the Civic Council under the Ministry of Social Security. http://www.msp.gov.ua/files/gr/2021/zvit_gr2020.pdf

Comment:

Almost all central executive bodies use open participation mechanisms through which members of the public and government officials exchange views on the budget & other topics as well.

The mechanic of civic expertise:

- 1) NGO, that is eager to perform one, is sending the appeal to the Ministry.
- 2) Ministry is obligated to provide decision on the civic expertise, delegate the responsible representative of the Ministry and to provide necessary information.
- 3) NGO provides the propositions on the basis of information received.
- 4) Executive is obligated to publish the results of the civic expertise & to provide the information taken based on received propositions. In my opinion it refers to "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual. The sources are sufficient evidences.

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

1. Budget hearings in parliament budget committee: http://budget.rada.gov.ua/news/Zakonoproektna_robota/Visnovki_ZP_golovni_9skl/76503.html
- 1.1 Protocol <http://budget.rada.gov.ua/fsview/76620.html>
- 1.2 Transcript http://budget.rada.gov.ua/news/Diyalnist_Komit/Stenogramy_9skl/76605.html
2. Budget hearings in parliament committee on education: <http://kno.rada.gov.ua/uploads/documents/37620.pdf>
3. Budget hearings in parliament committee on healthcare recommendations: <http://komzdrav.rada.gov.ua/uploads/documents/31906.pdf>

Comment:

Public hearings are held in the Parliament Committees, and members of the public/CSOs can testify in case they are invited. But most often they are not. It refers to "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to

promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

1. Protocol №54 <http://budget.rada.gov.ua/fsview/76490.html>
2. Protocol №53 http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76489.html
3. Protocol №27 <http://budget.rada.gov.ua/fsview/76187.html>
4. Protocol №44 http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76414.html
5. Protocol №29 <http://budget.rada.gov.ua/fsview/76226.html>
6. Protocol №47 http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76417.html

Comment:

The legislature rarely seeks input from experts. Sometimes during the legislative deliberations on the annual budget, experts are invited. In most cases, experts represent the association of the cities of Ukraine. Such engagement covers next topics: social spending policies [6], revenue forecasts (amendments to the current state budget [1-5]). In my opinion, it refers to a "C" answer.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Comments: Sources 1 - 5 refer primarily to current budget year and not to the pre-budget or approval stages for the next budget year. Only the last protocol (source 6) can be considered as relevant. It contains information on four topics (1-4), which is 'b' and not 'c' answer. I could find only one additional source which is attributed to the approval stage (i.e. before the 15th of December, 2020 when the State Budget Law for 2021 was approved): Protocol №47 as of 14.12.2020: http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76620.html?search=%D0%9F%D1%80%D0%BE%20%D0%94%D0%B5%D1%80%D0%B6%D0%B0%D0%B2%D0%BD%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%A3%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8%20%D0%BD%D0%B0%202021%20%D1%80%D1%96%D0%BA It covers

topics 1-5: macroeconomic issues, revenue forecasts, social spending policies, deficit and debt levels, public investment projects. I think it is more correct to mark the question with 'b'.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Comments: 1. <http://komprompol.rada.gov.ua/uploads/documents/30634.pdf> 2. <http://komtrans.rada.gov.ua/uploads/documents/29339.pdf> 3. <http://kompek.rada.gov.ua/uploads/documents/30617.pdf> During a draft law on the state budget for a respective year preparation, all the Verkhovna Rada Committees consider the draft law project with participation from experts and the public. Later the developments to the draft law are provided to the MoF during the project budget refinement. Except for the budget examination in the Budget Committee, examples of the draft state budget examination in the Committee on the economic development, the committee on transport and infrastructure, the committee on energy and housing services are the following [1], [2], [3]. Considering the above, we believe that during the discussion of the draft state budget, more than one sphere is covered: revenues forecast, social payments policy and public investments projects. This corresponds to score "B".

Researcher Response

I agree with the additional protocol brought by PR. Thus answer is upgraded to B.

IBP Comment

IBP is in agreement with the researcher's "Response to Review" and the comments from the external reviewers are well-noted. The response has been updated from "c" to "b".

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:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

1. Protocol №47 http://budget.rada.gov.ua/news/Diyalnist_Komit/Protokoly_9skl/76417.html

Comment:

Legislature published protocols of budget committee hearings. In most cases only participation of the invited expert is mentioned. In rare cases speeches of invited experts are published [1]. In my opinion, it corresponds with "C" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Law on the Parliament Committees

<https://zakon.rada.gov.ua/laws/show/116/95-%D0%B2%D1%80/print1477907228832813#Text>

Budget Committee hearing on the execution of state budget 2019

<http://budget.rada.gov.ua/fsvview/76409.html>

Comment:

Article 9 of the Law "On the Committees of the Parliament" gives journalists the right to attend committees that are not classified. However, non were invited to participate in the budget committee hearing on the execution of the state budget 2019. Thus "D" answer is applicable.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

Comments: We do not agree with the Researcher's comment In 2019 10 VRU committees examined 29 topics at their meetings (page 212 of the report <http://rp.gov.ua/Activity/Reports/?id=876>). Both the members of the parliament and experts, and also press representatives can attend the Committees meetings and discuss the agenda topics. A sub-committee on state financial control and the accounting chamber activity of the VRU Budget Committee reviews the performed audits reports. The Accounting chamber representatives, control bodies' representatives, members of parliament, the public and experts are invited to the meeting. A post on the official page of the sub-committee chairman <https://www.facebook.com/igor.fedorovich.molotok/posts/2743442835774091> Thus, the score should be "A".

Researcher Response

I'm afraid I have to disagree with the GR. The statement: "Both the members of the parliament and experts, and also press representatives can attend the Committees meetings and discuss the agenda topics" is technically right, but, the reality does not match the criteria to get an "A" or "B": "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". One can get to the committee only by invitation of an MP that is close to "C". Unfortunately i couldn't find any protocol that mentions at least one representative of a non-governmental organization or media during the state budget AR. And just additional information that accesses to the Parliaments premises was limited due to COVID[1].

1. <https://hromadske.ua/posts/dlya-zhurnalistiv-vveli-obmezhenya-na-robotu-v-radi>

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

1. Law on Public Appeal <http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/print1447224677693607>
2. Contacts on the website of the Accounting Chamber <https://rp.gov.ua/Management/text.php?pid=185>

Comment:

There's a general Law "On Public Appeal" [1] that gives the right to the citizens to send appeals to any civil servant. From the formal point of view, the answer is - Yes, there is established mechanism through which the public can provide suggestions on issues/topics to be included in its audit program. Web-site of the SAI has a dedicated page with contact information on public appeals on corruption cases, and contact numbers of hotline of the SAI [2]. It is worth it to mention that appeals can be anonymous. In my opinion it corresponds with "A" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the sources are factual. Additional reference: 1) Report on AC's activity in 2019 (https://rp.gov.ua/upload-files/Activity/Reports/2019/ZVIT_RP_2019.pdf) contains data on the number of estimated appeals from citizens in 2019 (page 240). There is no concrete information on the topics suggested by the public to include in AC's audit program. However, general established mechanism exists, which is an 'a' answer. 2) Public appeals can also be send via the ACU's Official Facebook webpage: <https://bit.ly/39JbAaX>

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. <https://rp.gov.ua/home/>

Comment:

The SAI does not produce any reports on the suggestions that were included into the audit program by individual appeals [1]. In my opinion it refers to "D" answer.

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual.

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

1. <https://rp.gov.ua/home/>

Comment:

SAI is an independent body and does not have formal mechanisms through which the public can participate in audit investigations [1].

Peer Reviewer

Opinion: Agree

Comments: The answer and the source are factual. There is no evidence that such a formal mechanism exists.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Comments: We do not agree with the Researcher's comment The Accounting Chamber regulations (chapter 13 http://rp.gov.ua/upload-files/About/RegulatoryDoc/arp_1_new.pdf) provide guidelines for participating of the other institutions' and organizations' specialists involvement in the Accounting chamber power exercise An accounting chamber member can decide to enlist experts to an audit, For example, page 7 of the audit report on state budget funds allocations efficiency by the Central Election Commission in 2017-2019 indicates involvement of experts http://rp.gov.ua/upload-files/Activity/Collegium/2020/25-1_2020/Zvit_25-1_2020.pdf. Thus, the score should be "A".

Researcher Response

I agree with the GR comment. The answer has been upgraded to A.

IBP Comment

The peer reviewer's comment is well-noted. Please note that the reference provided refers to the invitation of IT experts to contribute to the audit and therefore cannot be considered for this question as it examines if the public and civil society organizations can participate in audit investigations. Given that the Portal of the SAI as a page to Report corruption inviting the public to provide "Appeals of citizens and business entities regarding illegal actions and inaction, possible corruption offenses in the field of official activity by specific officials of structural units of the Accounting Chamber and its territorial offices", this can be considered a formal mechanism through which the public can contribute to investigations. http://rp.gov.ua/Corruption/corrupt_main?id=217 The response has been updated from "b" to "a".