

► Quick Guide to Budgeting Process in the Kyrgyz Republic

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to Budgeting Process
in the Kyrgyz Republic**

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► Organization of the budget system of the Kyrgyz Republic

Concept of the state budget

The state budget is the main financial document of state revenues and expenditures, which is approved by the Parliament for the next year. It is customary to indicate all sources of budget revenues and expenditures in this document.

In other words, the state budget is a current account, into which revenues are received, and out of which expenditures are paid.

Functions of the state budget:

- income redistribution;
- economic stimulation and growth;
- social support for the population;
- ensuring national security through the financing of the army, special services and other law enforcement agencies.

The purpose of the state budget is to finance projects of national importance, to ensure national security.

The budget system includes the following budgets¹:

- 1) republican budget;
- 2) budget of the Social Fund;
- 3) budget of the Compulsory Medical Insurance Fund;
- 4) local budgets.

Today, it is no longer enough for both citizens and civic organizations just to witness how the budget process is going on; they need to influence the budget in order to protect the interests of one social group or another. However, in order to be able to influence the budget process, you need to understand it. To make the budget more transparent for the population and civic organizations, one should cope with the following task: "Understand in order to influence." It is commonly known that the budget plays a major role in the economy of any country. A careful study of budgets allows us to get an idea of intentions of the government, its policy towards distribution of financial resources. Budget reviews and public budget hearings organized by NGOs and research organizations have become an effective means of educating citizens about the budget. Such budget reviews and public budget hearings allow to find out how the funds are distributed and whether they are spent as intended.

¹ Article 9 of the Budget Code of the Kyrgyz Republic.

1. Basic concepts and terms used in this guide

Authorized government body – a competent state body for budget forecasting and implementation.

Budget programme – a set of interrelated measures aimed at achieving results related to the goals of the national strategy and/or strategic/policy documents on development, and/or the functions of state administration/local government supported by budgetary funds. A budget programme is intended to fulfil one of the sector/industry objectives.

Budget programme administrator – an official representative of the key manager of budgetary funds who is responsible for coordinating the planning and implementation of the budget programme.

Budget programme passport – a document that defines the goal, areas of activity of responsible implementers, performance indicators and other characteristics of a budget programme, including the amount of funds allocated for achieving its goal.

Budgetary measure – an integral part of the budget programme representing activities (actions, investment projects, ongoing functions, regular purchases) that directly contribute to the implementation of the budget programme.

Control figures – a limit for budgetary funds that serves as a basis for expenditure budgeting of state-funded institutions.

Key manager of budgetary funds (KMBF) – a government authority or local government body defined in the regulatory legal act on the budget and empowered to allocate budgets between the managers and recipients of budgetary funds.

Performance indicators – indices that characterize the extent to which planned results have been achieved or a particular condition of a sector/industry. Performance indicators are used as benchmarks to achieve the objectives of a sector/industry or as criteria for evaluating KMBF performance.

Programme structure – a list of budget programmes and their constituent budgetary measures.

Strategic goal – a particular condition of a sector/industry that is desirable from the public point of view.

2. Budget process

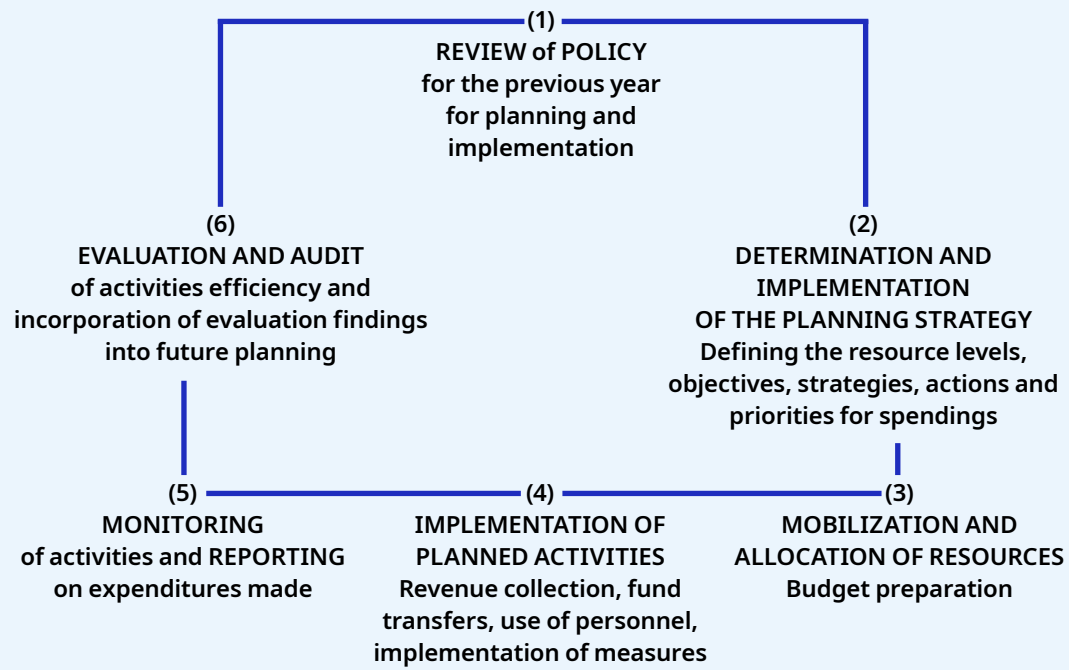
Budget process² is the activities regulated by the legislation of the Kyrgyz Republic and associated with generation and consideration of draft budgets, approval, updating and implementation of budgets, accounting and reporting, financial management and control.

In any country of the world, an annual budget cycle consists of certain consecutive stages. In Kyrgyzstan, these stages are as follows:

- the executive authorities generate the budget;
- the legislative body considers the budget in order to adopt a budget law for the coming fiscal year;
- budget implementation;
- control and audit of budget expenditures.

² The Budget Code of the Kyrgyz Republic, Article 2(1), para 11.

► Figure 1: Budget cycle



The following are the main steps and responsible implementers of the budget process in the Kyrgyz Republic (KR). The budget process in Kyrgyzstan includes the following steps:

- 1) budget initiative/budget resolution (Zhogorky Kenesh of the KR);
- 2) preparation of draft budgets (Cabinet of Ministers of the KR);
- 3) consideration of the draft budget (Zhogorky Kenesh of the KR);
- 4) approval of the budget in 3 readings (Zhogorky Kenesh of the KR);
- 5) signing of the budget (President of the KR);
- 6) budget implementation (Cabinet of Ministers of the KR);
- 7) budget implementation monitoring (Accounts Chamber of the KR, Zhogorky Kenesh of the KR, President of the KR);
- 8) the budget implementation report (Cabinet of Ministers of the KR);
- 9) audit (Accounts Chamber of the KR);
- 10) approval of the Republican Budget Implementation Report (Zhogorky Kenesh of the KR);
- 11) signing of the Republican Budget Approval Report (President of the KR).

The state budget generation procedure consists of the following main steps:

- 1) defining the key areas of the budgetary policy;
- 2) developing the Medium-Term Budget Expenditure Strategy (hereinafter referred to as the MTBES) and the guidelines for the Republican Budget generation;
- 3) approving the MTBES and communicating control figures and guidance materials to ministries and agencies;
- 4) developing and coordinating draft cost estimates and programme-based budgets of ministries and agencies;
- 5) discussing the presented forecasts, preparing the draft Republican Budget and submitting it to the Zhogorky Kenesh of the KR.

3. Budget calendar and budgeting schedule³

For timely preparation of the draft Key Lines of Fiscal Policy of the Kyrgyz Republic for 2024-2028 and the draft Law of the Kyrgyz Republic "On the Republican Budget of the Kyrgyz Republic for 2024 and for the planning period 2025-2026", the Cabinet of Ministers of the Kyrgyz Republic issued Ordinance No. 26-r dated January 25, 2023 that approved the following schedule:

1. By March 31, 2023, the Ministry of Economy and Commerce of the Kyrgyz Republic shall submit the Medium-Term Forecast of the Social and Economic Development of the Kyrgyz Republic for 2024-2028 to the Ministry of Finance of the Kyrgyz Republic.
2. By April 10, 2023, the administrators of budget resources shall submit the updated revenue forecast for 2023-2025 and the forecast for 2026-2028, with relevant estimates and rationales, as well as reflection of revenue risks, to the Ministry of Finance of the Kyrgyz Republic.
3. By April 10, 2023, the State Property Management Fund under the Ministry of Economy and Commerce of the Kyrgyz Republic shall submit the following to the Ministry of Finance of the Kyrgyz Republic:
 - 1) the revised forecast for 2023-2025 and 2026-2028 forecast of revenues across economic units from privatization of the state property, dividends accrued on state-owned shares, profits of state-owned enterprises, as well as the forecast of revenues from leasing state-owned premises, buildings and structures;
 - 2) detailed information on the fiscal risks of state-owned enterprises and business entities with the state share for 2023-2028.
4. The Ministry of Energy of the Kyrgyz Republic, National Energy Holding OJSC and the Centre for Public-Private Partnership under the National Investment Agency under the President of the Kyrgyz Republic shall submit to the Ministry of Finance of the Kyrgyz Republic detailed information on the fiscal risks according to the supervised areas – by April 10, 2023 for 2023-2028 and by July 25, 2023 for 2023-2026 according to the results for the first 6 months of 2023.
5. By April 10, 2023, the Social Fund under the Cabinet of Ministers of the Kyrgyz Republic and the Compulsory Medical Insurance Fund under the Ministry of Health of the Kyrgyz Republic shall

³ Ordinance of the Cabinet of Ministers of the Kyrgyz Republic No. 26-r dated January 25, 2023.

submit to the Ministry of Finance of the Kyrgyz Republic the revenue and expenditure budget implementation report for 2022, the approved data for 2023-2025, as well as their updates and the forecasts of financial resources and expenditures for 2026-2028 with a view to generating the consolidated budget.

6. To approve the List of Executive Authorities to present the sectoral budget expenditure strategies (hereinafter referred to as the SBES) for 2024-2028, as per the Annex.
7. The executive authorities that are listed in the Annex to this Ordinance and have the responsibility to present the SBES for the draft Key Lines of Fiscal Policy for 2024-2028 shall be obliged to do the following:
 - 1) by May 1, 2023:
 - to post draft SBES to their respective official websites, specifying the dates and venues of public hearings;
 - to hold public discussions of the sectoral strategies involving representatives of the executive authorities concerned;
 - 2) by May 5, 2023, to submit to the Ministry of Finance of the Kyrgyz Republic a package of documents on the draft SBES for 2024-2028 relating to the relevant areas in accordance with the [Instruction](#) on Generation, Consideration and Implementation of Medium-Term Budget Expenditure Strategies approved by [Resolution](#) of the Cabinet of Ministers of the Kyrgyz Republic No. 349 dated December 24, 2021.
8. The executive authorities shall submit the following to the Ministry of Finance of the Kyrgyz Republic:
 - 1) by April 10, 2023 – changes in the cost estimates for 2023-2025 based on the results of budget implementation in 2022, planned expenditures for 2026-2028 subject to any amendments to regulatory legal acts, a forecast for the funds accumulated in special accounts, with appropriate estimates and rationales;
 - 2) by July 25, 2023, in accordance with the communicated control figures for budgetary funds for 2024-2026:
 - draft summary estimates of budget expenditures and draft revenue and expenditure estimates with respect to the funds accumulated in special accounts, for 2024-2026, based on the state sectoral development programmes, with appropriate programme-based calculations and a rationale in accordance with the recommendations and estimate forms approved by the Ministry of Finance of the Kyrgyz Republic;
 - draft programme-based budgets for 2023-2025 in accordance with the [Instruction](#) on Generation, Consideration and Implementation of Programme-Based Budgets approved by [Resolution](#) of the Cabinet of Ministers of the Kyrgyz Republic No. 349 dated December 24, 2021.
9. The Ministry of Finance of the Kyrgyz Republic shall:
 - 1) inform the executive authorities of the Kyrgyz Republic, by April 25, 2023, of the draft control figures on the budgetary funds for 2024-2028 in line with the resource forecast;
 - 2) hold, by May 10, 2023, working meetings with representatives of the ministries, state committees and administrative agencies in order to reconcile any disagreements over the control figures;
 - 3) develop the draft Key Lines of Fiscal Policy of the Kyrgyz Republic for 2024-2028 to include total expenditure control figures for the ministries, state committees and administrative agencies for 2024-2028 and submit it, by June 1, 2023, to the Fiscal and Investment Policy Council of the Cabinet of Ministers of the Kyrgyz Republic;
 - 4) prepare the draft decision, based on the results of consideration of disagreements with the ministries, state committees, administrative agencies and other executive authorities of the

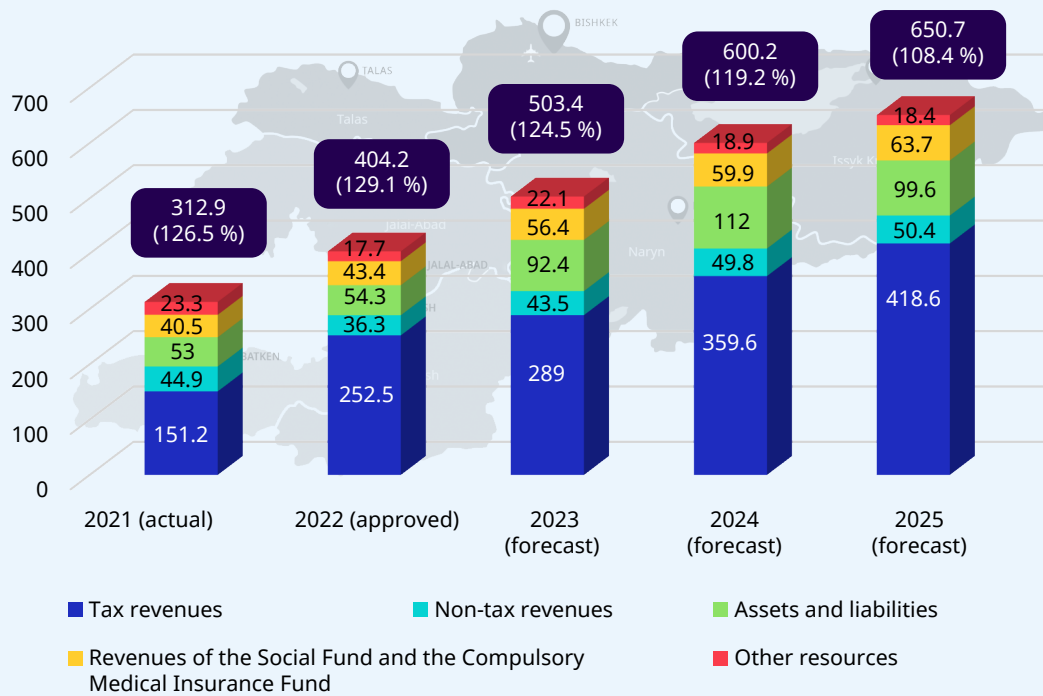
Kyrgyz Republic over the control figures, and submit it, by June 15, 2023, to the Fiscal and Investment Policy Council of the Cabinet of Ministers of the Kyrgyz Republic;

- 5) communicate, by July 10, 2023, the control figures approved by the Fiscal and Investment Policy Council of the Cabinet of Ministers of the Kyrgyz Republic to the ministries, state committees, administrative agencies and other executive authorities;
- 6) hold, by September 5, 2023, public hearings on the draft Law of the Kyrgyz Republic “On the Republican Budget of the Kyrgyz Republic for 2024 and for the planning period 2025-2026”;
- 7) submit, by September 15, 2023, the draft Law of the Kyrgyz Republic “On the Republican Budget of the Kyrgyz Republic for 2024 and for the planning period 2025-2026” to the Cabinet of Ministers of the Kyrgyz Republic;
- 8) develop the draft Law of the Kyrgyz Republic “On Introducing Amendments to the Law of the Kyrgyz Republic ‘On the Republican Budget of the Kyrgyz Republic for 2023 and for the planning period 2024-2025’” and submit it, by November 1, 2023, to the Cabinet of Ministers of the Kyrgyz Republic.

A draft law of the Kyrgyz Republic on the republican budget for a corresponding year is a financial document, therefore, a large part of it is figures placed in annexes.

For example, the draft Law of the KR “On the Republican Budget for 2023 and the forecast for 2024 and 2025” includes 8 pages of the main text and the following annexes:

- Annex 1: Budget Forecast for the Public Administration Sector of the Kyrgyz Republic;
- Annex 2: The Republican Budget of the Kyrgyz Republic for 2023 (expenditures by economic classification);
- Annex 3: The Republican Budget of the Kyrgyz Republic for 2023 and for the Planning Period 2024-2025 (revenues);
- Annex 3-1: Special Account Revenues;
- Annex 4: Expenditures by Functional Classification: Operating Expenses, Non-Financial Assets, Financial Assets;
- Annex 5: Expenditures by Departmental Classification: Operating Expenses, Non-Financial Assets, Financial Assets;
- Annex 6: Expenditures by Economic Classification: Operating Expenses, Non-Financial Assets, Financial Assets;
- Annex 7: Public Investment Budget for 2023-2025;
- Annex 8: Budget 2023 for Institutions Transferred from Local Budgets to the Republican Budget;
- Annex 8-1: Budget 2024 for Institutions Transferred from Local Budgets to the Republican Budget;
- Annex 8-2: Budget 2025 for Institutions Transferred from Local Budgets to the Republican Budget;
- Annex 9: Repayment of Budget Loans and Credits by Local Governments;
- Annex 10: Amounts of Equalizing Transfers from the Republican Budget;
- Annex 11: Programme-Based Budgets of Ministries and Agencies;
- Annex 11-1: Programme-Based Budgets of Pilot Ministries and Agencies.

► **Figure 2: Resources of the budget of the public administration sector (consolidated budget) for 2021–2025**► **Table 1: Parameters of the republican budget, 2021–2025 (billion soms)**

Indicators	2021 actual	2022 approved	2023 proposed	2024 proposed	2025 proposed
Total revenue and grants	187.4	282.1	322.8	389.2	443.8
% of GDP	25.9	39.5	34.8	38.1	39.4
Total expenditures	191.0	291.2	344.0	375.8	420.3
% of GDP	26.4	40.8	37.1	36.8	37.3
Budget deficit/surplus	-3.5	-9.1	-21.3	13.4	23.5
% of GDP	-0.5	-1.3	-2.3	1.3	2.1
GDP	723.1	713.7	927.0	1021.9	1127.5

► Table 2: Republican budget expenditures for 2023 by functional classification⁴, (mln soms)

Sections	2021 actual	2022 approved	2023 proposed	deviation	% of GDP	% of total expenditures
Total expenditures of the republican budget (including financial assets*)	213 190.4	309 682.3	384 465.9	74 783.6	41.5	100
I. General government services	62 255.0	71 075.1	115 390.1	44 315.0	12.4	30.0
IV. Economic issues	53 942.1	136 191.9	118 313.1	- 17 878.8	12.8	30.8
V. Environmental protection	689.0	992.8	1 386.5	393.7	0.1	0.4
VI. Housing and utilities	2 085.2	1 434.5	1 583.4	148.9	0.2	0.4
VII. Public health	7 936.8	7 894.4	8 753.4	859.0	0.9	2.3
VIII. Recreation, sports, culture and religion	3 532.2	3 524.6	5 927.8	2 403.2	0.6	1.5
IX. Education	40 712.9	42 063.4	65 279.2	23 215.8	7.0	17.0
X. Social protection	11 977.5	15 553.4	19 928.8	4 375.4	2.1	5.2

* The data on expenditures are given with account taken of financial assets in order to ensure compliance with the principle of completeness of the budget system of the Kyrgyz Republic.

► Table 3: Expenditures by administrative classification.

Key lines of fiscal policy of the Kyrgyz Republic for 2023–2027, (thous. soms)

Description	2022 Law No. 1	growth compared to 2021	2023 forecast	growth compared to 2022	2024 forecast	growth compared to 2023	2025 forecast	growth compared to 2024	2026 forecast	growth compared to 2025	2027 forecast	growth compared to 2026
Ministry of Labour, Social Security and Migration of the Kyrgyz Republic	15 328 643.9	119.1	19 671 692.9	128.3	19 791 885.4	100.6	19 989 652.2	101.0	20 389 405.0	102.0	20 991 608.6	103.0
Ministry of Finance (transfers to the Social Fund of the Kyrgyz Republic)	26 675 588.5	112.8	41 356 789.4	155.0	43 445 220.0	105.0	45 756 753.0	105.3	45 956 753.0	100.4	46 256 753.0	100.7

Source: Table 6. Control figures for 2023–2027, by ministries and agencies⁵.

4 Explanatory note to the approved Republican Budget for 2023.

5 <https://www.minfin.kg/posts/osnovnye-napravleniya-fiskalnoy-politiki-kyrgyzsko>

► **Table 4: Programme budget expenditures.**
Budget of the Ministry of Labour, Social Protection and Migration
of the Kyrgyz Republic, by budget programmes⁶, (thous. soms)

Budget programmes	2019	2020	2021	2022	2023
Planning, management and administration	613 172.0	586 066.4	671 750.1	736 221.7	991 022.7
Disadvantaged families and children	8 806 642.9	7 539 177.2	7 693 245.0	11 898 735.3	14 654 645.0
Social protection for people with disabilities (PWDs) and older persons	550 106.4	1 090 348.3	1 126 219.9	1 258 963.6	2 503 798.5
Cash compensations for certain categories of persons and social security guarantees	1 107 408.4	1 105 028.9	1 075 910.3	990 641.9	945 018.9
Work and employment	662 180.9	515 376.8	473 761.9	494 859.0	581 673.7
Implementation of the National Strategy for Achieving Gender Equality by 2020	6 960.4	7 863.3	11 285.8	11 285.8	10 073.7
Total for the Ministry of Labour, Social Protection and Migration of the Kyrgyz Republic	11 746 471.0	10 843 860.9	11 052 173.0	15 390 707.3	19 686 232.5

6 Data on the budgets approved by the laws of the KR on the republican budgets for 2019–2023 (Appendix 11 to the law on the republican budget).

► **Table 5: Programme budget expenditures.**
Budget of the Ministry of Labour, Social Protection and Migration of the Kyrgyz Republic, main measures for PWDs in budget programmes⁷, (thous. soms)

Programmes and measures	2019	2020	2021	2022	2023
Social protection for people with disabilities (PWDs) and older persons	550 106.4	1 090 348.3	1 126 219.9	1 258 963.6	2 503 798.5
Optimization of the administrative, functional structure and infrastructure of the system of medical and social assessment (MSA) (2022. Improvement of the system for disability assessment and rehabilitation of people with disabilities)	48 539.1	54 615.0	55 943.9	55 943.9	92 168.4
Rehabilitation of people with disabilities (PWDs)	11 181.0	10 481.0	11 599.0	13 424.0	20 876.6
Services in residential social care facilities	381 876.3	392 792.0	424 658.8	512 192.4	757 822.3
Social services for older persons and people with disabilities (PWDs), under the government contract for social services	14 500.0	22 394.2	22 394.2	22 394.2	22 394.2
Providing PWDs with rehabilitation equipment (prosthetic and orthopedic appliances, assistive devices and other specialized products)		93 974.0	97 000.0	79 750.0	123 969.6
Providing PWDs with vouchers for sanatorium-and-spa treatment	69 010.0	90 000.0	90 000.0	90 000.0	90 000.0
Social support for mothers caring for children with disabilities who need constant care and supervision (including services of personal assistants)		426 092.1	424 624.0	485 259.1	1 396 567.4

7 Data on the budgets approved by the laws of the KR on the republican budgets for 2019–2023 (Appendix 11 to the law on the republican budget).

4. Budget hearings

Zhogorky Kenesh of the KR organizes and holds events in the form of open discussions (public hearings) to study public opinion on the republican budget generation and expenditures. Open discussions on the budget represent a way to realize the right to appeal, whereby citizens' verbal proposals and statements are discussed during the hearings involving deputies of Zhogorky Kenesh and members of the Government of the Kyrgyz Republic. It is important that those citizens who wish to participate in hearings should be prepared for it in advance – this would give an opportunity to support the recommendations with a budget analysis. If the recommendations are only limited to requests for an increase in funding for a particular area, the authorities would certainly tell you that the budget funds are insufficient and thus the debate would be over. Any recommendation to increase funding should include the indication of the source of funding, supported by the budget analysis.

Information about the venue and time of open discussions on the budget is available on the website of Zhogorky Kenesh of the KR under the section “Новости” (“News”) or “Комитет по бюджету и финансам” (“Committee for Budget and Finance”). Discussions should be held at such a time so that the Zhogorky Kenesh Committee for Budget and Finance would have enough time to summarize the comments and recommendations on the budget received from the citizens, incorporate them into the draft law on the republican budget and submit it to the plenary meeting of Zhogorky Kenesh of the KR.

The Budget Code of the Kyrgyz Republic (Article 125. Publication of budgets and budget implementation report) states:

1. The authorized government body shall post the following documents on its official website within 15 days after their approval (adoption) in the prescribed manner, ensuring their accessibility in accordance with the [Law](#) of the Kyrgyz Republic “On Access to Information Within the Jurisdiction of Central and Local Government Bodies of the Kyrgyz Republic” and subject to the need to protect the state or other legally protected secrets:
 - 1) Key Lines of Fiscal Policy;
 - 2) Draft Republican Budget;
 - 3) Civil Budget;
 - 4) Law on the Republican Budget;
 - 5) Semi-Annual Review of Republican Budget Implementation;
 - 6) Accounts Chamber’s Report on the Audit of Republican Budget Implementation;
 - 7) Approved Annual Report on Implementation of the Republican Budget;
 - 8) Monthly Budget Implementation Reports.
4. The key managers (administrators, recipients) of budgetary funds, local government bodies shall post the following documents on their official websites within 15 days after their approval (adoption) in the prescribed manner, subject to the security controls, the need to protect the state or other legally protected secrets:
 - 1) Budget Expenditure Strategy for the sector;
 - 2) Draft Budget of the Key Manager (Administrator, Recipient) of Budgetary Funds, Local Government Body;
 - 3) Approved Budgets of the Key Manager (Administrator, Recipient) of Budgetary Funds, Local Government Body;
 - 4) Annual Budget Implementation Report, including reports on the achievement of performance indicators;

- 5) Monthly Budget Implementation Reports;
 - 6) Draft Local Budgets;
 - 7) Approved Local Budgets;
 - 8) Annual Reports on Implementation of Local Budgets.
5. Data on the current status of the public debt of the Kyrgyz Republic are publicly available and shall be posted on the official website of the authorized government body.
 6. The budget implementation reports that have been approved in accordance with the procedure established by this Code shall be published within one month after their approval.

Article 127. Public budget hearings

1. Public budget hearings are events in the form of open discussions of issues relating to generation and implementation of the budgets that make up the budget system of the Kyrgyz Republic. Such discussions are initiated by executive authorities and local government bodies in order to study public opinion, receive proposals and recommendations, and make decisions while taking into account the interests of the population.
2. Ten days prior to the public budget hearings, materials for such hearings shall be published on the official websites of relevant government authorities and local government bodies.
3. The government authority or local government body shall make arrangements for registration of participants in the public budget hearings and media representatives (if necessary), taking of minutes and drawing up of final documents.
4. Based on results of the public budget hearings, the government authority or local government body shall summarize the proposals received from participants in the public budget hearings and respond by informing them about decisions taken upon consideration of such proposals.

Also, in accordance with the Instruction on Generation, Consideration and Implementation of Programme-Based Budgets approved by [Resolution](#) of the Cabinet of Ministers of the Kyrgyz Republic No. 349 dated December 24, 2021, the ministries and agencies are required to hold budget hearings and submit the minutes of public discussion of the draft programme budget, as per Annex 6 to the Instruction, to the Ministry of Finance of the Kyrgyz Republic.

► Useful links and recommendations

Below are the links to useful resources where you can find the budget information:

<https://budget.okmot.kg/ru>

<https://www.minfin.kg/pages/activity>

<https://www.minfin.kg/pages/grazhdanskiy-byudzheta>

<https://www.minfin.kg/pages/ispolnenie-byudzheta-1>

<https://www.minfin.kg/pages/rezultativnost-byudzhetnyh-programm>

<https://mlsp.gov.kg/ezhemesyachnoe-posobie-litsam-ne-imeyushhim-prava-na-pensionnoe-obespechenie-sotsialnoe-posobie/>

<http://socfond.kg/ru/Grazhdanam.html>

See also practical guides on the budget

► Understand the budget to influence it. https://soros.kg/wp-content/uploads/2019/08/localbudget_20091.pdf

► A budget guide for civilians (Practical Guide). <http://precedent.kg/wp-content/uploads/2017/07/Rukovodstvo-po-byudzhetu-dlya-grazhdan.pdf>

► List of the main regulatory legal acts governing the budget process in the Kyrgyz republic

- Constitution of the Kyrgyz Republic
- Budget Code of the Kyrgyz Republic
- Tax Code of the Kyrgyz Republic
- Annual law of the Kyrgyz Republic on the republican budget for a corresponding year
- Resolution of the Cabinet of Ministers of the Kyrgyz Republic No. 349 dated December 24, 2021 “On Programme-Based Budgeting”:
 - [Instruction](#) on Generation, Consideration and Implementation of Medium-Term Budget Expenditure Strategies as per Annex 1;
 - [Instruction](#) on Generation, Consideration and Implementation of Programme-Based Budgets as per Annex 2.
- Resolution of the Cabinet of Ministers of the Kyrgyz Republic No. 436 dated August 1, 2022 “On Monitoring and Assessment of Efficiency of Budget Programmes”:
 - Procedures for Monitoring Budget Programmes and Reporting on the Achievement of Performance Indicators of Budget Programmes and Measures as per Annex 1;
 - Procedures for Assessing Efficiency of Budget Programmes and Measures as per Annex 2.

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