

Annex 5.1. Trends in ATU Budgets, 2003-2009, MDL million

| Indicators | Executed | | | MOF estimate s | Estimated | | |
|--|----------------|----------------|----------------|-------------------|----------------|----------------|----------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| I. Revenues, global | 2,899.9 | 2,864.5 | 3,636.6 | 3,297.4 | 3,569.2 | 3,870.4 | 4,144.2 |
| <i>Revenues, total (net of grants and transfers)</i> | <i>2,059.0</i> | <i>1,971.8</i> | <i>2,136.2</i> | <i>2,262.1</i> | <i>2,391.2</i> | <i>2,641.6</i> | <i>2,916.7</i> |
| 1. Fiscal revenues | 1,603.3 | 1,545.8 | 1,641.8 | 1,847.4 | 1,971.8 | 2,217.8 | 2,487.7 |
| <i>Direct taxes</i> | 1,188.0 | 1,519.3 | 1,601.8 | 1,812.6 | 1,928.6 | 2,170.6 | 2,437.0 |
| - business income tax | 368.9 | 500.9 | 503.8 | 538.5 | 586.7 | 678.4 | 774.5 |
| - salary income tax | 620.5 | 793.2 | 865.5 | 1,035.5 | 1,104.3 | 1,253.6 | 1,422.9 |
| - land taxes | 167.9 | 190.9 | 196.0 | 204.2 | 200.6 | 200.6 | 200.6 |
| - real estate taxes | 30.7 | 34.3 | 36.5 | 34.4 | 37.0 | 38.0 | 39.0 |
| <i>Indirect taxes</i> | 415.3 | 26.5 | 40.0 | 34.8 | 43.2 | 47.2 | 50.7 |
| - excise-duties | 5.0 | 10.6 | 8.3 | 11.4 | 13.3 | 13.5 | 13.7 |
| collections | 5.0 | 10.6 | 8.3 | 11.4 | 13.3 | 13.5 | 13.7 |
| - value added tax | 410.3 | 15.9 | 31.7 | 23.4 | 29.9 | 33.7 | 37.0 |
| cashed in within the country | 410.3 | 15.9 | 31.7 | 23.4 | 29.9 | 33.7 | 37.0 |
| 2. Non-fiscal revenues | 261.7 | 312.3 | 347.2 | 303.9 | 303.2 | 306.4 | 311.5 |
| - road fees | 23.0 | 27.9 | 28.7 | 32.8 | 29.5 | 30.0 | 30.5 |
| - other cash inflows | 154.5 | 185.6 | 219.9 | 165.5 | 160.7 | 162.4 | 166.0 |
| - local fees | 84.2 | 98.8 | 98.6 | 105.6 | 113.0 | 114.0 | 115.0 |
| 3.Grants | 1.1 | 3.1 | 0.2 | | | | |
| 4. Special means | 190.1 | 109.9 | 142.3 | 106.6 | 111.7 | 112.7 | 112.8 |
| 5. Special fund revenues | 3.9 | 3.8 | 4.9 | 4.2 | 4.5 | 4.7 | 4.7 |
| 6. Transfers from the State Budget to ATU Budgets | 822.7 | 865.9 | 1,465.6 | 994.0 | 1,116.5 | 1,158.6 | 1,153.9 |
| <i>including: transfers from the regions financial support fund</i> | <i>631.5</i> | <i>719.9</i> | <i>987.9</i> | <i>994.0</i> | <i>1,116.5</i> | <i>1,158.6</i> | <i>1,153.9</i> |
| 7. Transfers from the national fund for the social support of people to the ATU Budgets | 17.1 | 23.7 | 30.6 | 41.3 | 61.5 | 70.2 | 73.6 |
| 8. Transfers from the special fund main expenditure | 12.3 | 14.1 | 17.8 | 26.7 | 28.1 | 29.7 | 30.8 |
| 9. Transfers from the projects financed with the State Budget's external funds | | | 4.0 | | | | |
| II. Spending, total | 2,839.2 | 2,924.6 | 3,775.7 | 3,337.2 | 3,609.2 | 3,905.4 | 4,174.2 |
| <i>including by sectors:</i> | | | | | | | |
| General destination government services | 201.5 | 229.3 | 257.5 | 203.7 | 204.0 | 207.9 | 212.4 |
| National defense | 1.8 | 3.9 | 5.9 | 4.7 | 4.7 | 5.0 | 5.4 |
| Public order enforcement, and national security | 90.2 | 97.4 | 105.0 | 105.4 | 107.8 | 109.8 | 112.6 |
| Education | 1172.4 | 1384.6 | 1716.0 | 1807.6 | 1921.5 | 2032.9 | 2110.8 |
| Culture, arts, sports, and youth-targeting actions | 100.0 | 130.6 | 170.4 | 148.5 | 177.1 | 211.7 | 230.4 |
| Healthcare | 641.2 | 53.1 | 38.6 | 0.8 | 0.8 | 0.8 | 0.8 |
| Social insurance and social support | 81.0 | 100.1 | 132.5 | 163.5 | 189.1 | 202.5 | 209.0 |
| Agriculture, forestry, fishery, and water services | 28.1 | 45.0 | 156.5 | 40.7 | 41.1 | 42.2 | 43.5 |
| Environment protection, and hydrometeorology | 0.2 | | | | | | |
| Industry and constructions | 5.7 | 6.3 | 7.1 | 8.2 | 10.1 | 10.3 | 10.4 |
| Transports, roads service, communications, and information management | 27.6 | 49.9 | 49.5 | 47.0 | 44.9 | 46.6 | 47.1 |
| Utilities, and residential housing services | 319.1 | 515.6 | 668.9 | 531.0 | 547.7 | 549.2 | 549.5 |
| Industry and energy sectors | 78.4 | 212.4 | 287.7 | 17.7 | 11.5 | 10.3 | 11.0 |
| Other economy related services | 3.0 | 4.6 | 5.0 | 3.9 | 2.9 | 2.9 | 3.0 |
| Spending not attributed to other key groups | 90.2 | 93.0 | 184.0 | 254.5 | 345.2 | 469.5 | 623.9 |
| <i>Other Spending</i> | <i>52.7</i> | <i>63.0</i> | <i>126.7</i> | <i>64.5</i> | <i>67.2</i> | <i>69.3</i> | <i>70.9</i> |
| <i>Transfers from ATU Budgets to the State Budget</i> | <i>37.5</i> | <i>30.0</i> | <i>57.3</i> | <i>190.0</i> | <i>278.0</i> | <i>400.2</i> | <i>553.0</i> |
| Net crediting | -1.2 | -1.2 | -8.9 | | 0.8 | 3.8 | 4.4 |
| III. Deficit (-), Surplus (+) | 60.7 | -60.1 | -139.1 | -39.8 | -40.0 | -35.0 | -30.0 |
| IV. Sources for the funding of deficit | -60.7 | 60.1 | 139.1 | 39.8 | 40.0 | 35.0 | 30.0 |
| 1. Internal funds | -73.8 | 59.4 | 47.8 | 0 | 0 | | |
| Provision of budget loans | 20.3 | 94.1 | 221.9 | | | | |
| Repayment of internal debt | -94.1 | -34.7 | -174.1 | | | | |
| 2. Funds from the selling of public assets | 60.0 | 77.8 | 142.1 | 39.8 | 40.0 | 35.0 | 30.0 |
| 3. Reconciliation of balance accounts | 46.9 | 77.1 | -50.8 | | | | |

Annex 5.2. Trends in ATU Budgets, 2003-2009, % of total

| Indicators | Completed | | | MOF estimates | Estimated | | |
|--|--------------|--------------|--------------|---------------|--------------|--------------|--------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| I. Revenues, global | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 102.1 |
| 1. Revenues, total (net of grants and transfers) | 71.0 | 68.8 | 58.7 | 68.6 | 67.0 | 68.3 | 70.4 |
| 1. Fiscal revenues | 55.3 | 54.0 | 45.1 | 56.0 | 55.2 | 57.3 | 64.3 |
| <i>Direct taxes</i> | 41.0 | 53.0 | 44.0 | 55.0 | 54.0 | 56.1 | 63.0 |
| - business income tax | 12.7 | 17.5 | 13.9 | 16.3 | 16.4 | 17.5 | 20.0 |
| - salary income tax | 21.4 | 27.7 | 23.8 | 31.4 | 30.9 | 32.4 | 36.8 |
| - land taxes | 5.8 | 6.7 | 5.4 | 6.2 | 5.6 | 5.2 | 5.2 |
| - real estate taxes | 1.1 | 1.2 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| <i>Indirect taxes</i> | 14.3 | 0.9 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 |
| - excise-duties | 0.2 | 0.4 | 0.2 | 0.3 | 0.4 | 0.3 | 0.4 |
| collections | 0.2 | 0.4 | 0.2 | 0.3 | 0.4 | 0.3 | 0.4 |
| - value added tax | 14.1 | 0.6 | 0.9 | 0.7 | 0.8 | 0.9 | 1.0 |
| <i>cahsed within the country</i> | 14.1 | 0.6 | 0.9 | 0.7 | 0.8 | 0.9 | 1.0 |
| 2. Non-fiscal revenues | 9.0 | 10.9 | 9.5 | 9.2 | 8.5 | 7.9 | 8.0 |
| - road fees | 0.8 | 1.0 | 0.8 | 1.0 | 0.8 | 0.8 | 0.8 |
| - other collections | 5.3 | 6.5 | 6.0 | 5.0 | 4.5 | 4.2 | 4.3 |
| - local fees | 2.9 | 3.4 | 2.7 | 3.2 | 3.2 | 2.9 | 3.0 |
| 3.Grants | 0.0 | 0.1 | 0 | 0 | 0 | 0 | 0 |
| 4. Special means | 6.6 | 3.8 | 3.9 | 3.2 | 3.1 | 2.9 | 2.9 |
| 5. Special fund revenues | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 6. Transfers from the State Budget to ATU Budgets | 28.4 | 30.2 | 40.3 | 30.1 | 31.3 | 29.9 | 29.8 |
| <i>including: transfers from the regions financial support fund</i> | 21.8 | 25.1 | 27.2 | 30.1 | 31.3 | 29.9 | 29.8 |
| 7. Transfers from the national fund for the social support of people to the ATU Budgets | 0.6 | 0.8 | 0.8 | 1.3 | 1.7 | 1.8 | 1.9 |
| 8. Transfers from the special fund main expenditure | 0.4 | 0.5 | 0.5 | 0.8 | 0.8 | 0.8 | 0.8 |
| 9. Transfers from the projects financed with the State Budget's external funds | | | 0.1 | | | | |
| II. Spending, total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| <i>including by sectors:</i> | | | | | | | |
| General destination government services | 7.1 | 7.8 | 6.8 | 6.1 | 5.7 | 5.3 | 5.4 |
| National defense | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Public order enforcement, and national security | 3.2 | 3.3 | 2.8 | 3.2 | 3.0 | 2.8 | 2.9 |
| Education | 41.3 | 47.3 | 45.4 | 54.2 | 53.2 | 52.1 | 54.0 |
| Culture, arts, sports, and youth-targeting actions | 3.5 | 4.5 | 4.5 | 4.4 | 4.9 | 5.4 | 5.9 |
| Healthcare | 22.6 | 1.8 | 1.0 | 0.0 | 0.0 | 0.02 | 0.02 |
| Social insurance and social support | 2.9 | 3.4 | 3.5 | 4.9 | 5.2 | 5.2 | 5.4 |
| Agriculture, forestry, fishery, and water services | 1.0 | 1.5 | 4.1 | 1.2 | 1.1 | 1.1 | 1.1 |
| Environment protection, and hydrometeorology | 0.01 | 0 | 0 | 0 | 0 | 0 | 0 |
| Industry and constructions | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 |
| Transports, roads service, communications, and information management | 1.0 | 1.7 | 1.3 | 1.4 | 1.2 | 1.2 | 1.2 |
| Utilities, and residential housing services | 11.2 | 17.6 | 17.7 | 15.9 | 15.2 | 14.1 | 14.1 |
| Industry and energy sectors | 2.8 | 7.3 | 7.6 | 0.5 | 0.3 | 0.3 | 0.3 |
| Other economy related services | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Spending not attributed to other key groups | 3.2 | 3.2 | 4.9 | 7.6 | 9.6 | 12.0 | 16.0 |
| <i>Other Spending</i> | 1.9 | 2.2 | 3.4 | 1.9 | 1.9 | 1.8 | 1.8 |
| <i>Transfers from ATU Budgets</i> | 1.3 | 1.0 | 1.5 | 5.7 | 7.7 | 10.2 | 14.2 |
| Net crediting | -0.04 | -0.04 | -0.24 | 0 | 0 | 0 | 0 |
| III. Deficit (-), surplus (+) | 2.1 | -2.1 | -3.7 | -1.2 | -1.1 | -0.9 | -0.8 |
| IV. Sources for the funding of deficit | -2.1 | 2.1 | 3.7 | 1.2 | 1.1 | 0.9 | 0.8 |
| 1. Internal funds | -2.6 | 2.1 | 1.3 | | | | |
| Provision of budget loans | -2.6 | 2.0 | 5.9 | | | | |
| Repayment of internal debt | 0.7 | 3.2 | -4.6 | | | | |
| 2 . Funds from the selling of public assets | -3.3 | -1.2 | 3.8 | 1.2 | 1.1 | 0.9 | 0.8 |
| 3. Reconciliation of balance accounts | 2.1 | 2.7 | -1.3 | | | | |

Annex 5.3 Trends in special means of ATU Budgets, 2003-2009

| Indicators | Completed | | | MOF estimates | Estimated | | |
|---|--------------|--------------|--------------|---------------|--------------|--------------|--------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| I. Revenues, total | 190.1 | 109.9 | 146.3 | 106.6 | 111.7 | 112.7 | 112.8 |
| II. Spending, total | 183.2 | 101.0 | 135.4 | 106.6 | 111.7 | 112.7 | 112.8 |
| <i>including by sectors:</i> | | | | | | | |
| General destination government services | 10.9 | 10.5 | 11.1 | 8.0 | 8.5 | 8.6 | 8.5 |
| Public order enforcement, and national security | 2.1 | 4.2 | 4.8 | 3.7 | 3.8 | 3.8 | 3.7 |
| Education | 40.2 | 47.9 | 60.7 | 65.7 | 65.9 | 66.0 | 65.8 |
| Culture, arts, sports, and youth-targeting actions | 9.2 | 6.7 | 6.3 | 4.1 | 4.5 | 4.6 | 4.6 |
| Healthcare | 101.7 | | 0.1 | | | | |
| Social insurance and social support | 2.2 | 0.9 | 2.4 | 1.5 | 1.8 | 1.9 | 1.9 |
| Agriculture, forestry, fishery, and water services | 7.2 | 8.6 | 12.5 | 8.9 | 8.7 | 9.2 | 9.7 |
| Environment protection, and hydrometeorology | | | | | | | |
| Industry and constructions | 3.9 | 3.8 | 2.9 | 3.8 | 4.5 | 4.6 | 4.6 |
| Transports, roads service, communications, and information management | 1.3 | 1.2 | 2.6 | 1.8 | 2.0 | 2.0 | 2.0 |
| Utilities, and residential housing services | 2.5 | 5.4 | 20.8 | 3.6 | 6.5 | 6.5 | 6.5 |
| Industry and energy sectors | 0.4 | 3.2 | 6.9 | | | | |
| Other economy related services | | 0.8 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 |
| Spending not attributed to other key groups | 1.6 | 7.8 | 3.6 | 4.9 | 4.9 | 4.9 | 4.9 |
| III. Deficit (-), Surplus (+) | 6.9 | 8.9 | 10.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Informative:</i> | | | | | | | |
| <i>Internal funds</i> | | | -8.3 | | | | |
| Reconciliation of balance accounts | 8.3 | 8.9 | -2.6 | | | | |

Annex 5.4. Trends in special funds of ATU Budgets, 2003-2009

| Indicators | Completed | | | MOF estimates | Forecast | | |
|--|-------------|-------------|-------------|---------------|-------------|--------------|--------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| I. Revenues, global | 33.3 | 41.6 | 53.3 | 72.2 | 94.1 | 104.6 | 109.1 |
| 1. Current revenues | 3.9 | 3.8 | 4.9 | 4.2 | 4.5 | 4.7 | 4.7 |
| 2. Transfers, total | 29.4 | 37.8 | 48.4 | 68.0 | 89.6 | 99.9 | 104.4 |
| -transfers from the main expenditure of ATU Budgets | 12.3 | 14.1 | 17.8 | 26.7 | 28.1 | 29.7 | 30.8 |
| -transfers from the national fund for social support of population | 17.1 | 23.7 | 30.6 | 41.3 | 61.5 | 70.2 | 73.6 |
| II. Spending, total | 32.8 | 41.4 | 52.7 | 72.2 | 94.1 | 104.6 | 109.1 |
| Social insurance and social support | 32.8 | 41.4 | 52.7 | 72.2 | 94.1 | 104.6 | 109.1 |
| III. Deficit (-), Surplus (+) | 0.5 | 0.2 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Informative:</i> | | | | | | | |
| Reconciliation of balance accounts | 0.5 | 0.2 | -0.6 | | | | |