Central Treasury
Ministry of Finance of the Kyrgyz Republic

## Preparing the republican budget cash plan

To procure financing from the republican budget, budget users – either main administrators, administrators or recipients of budget allocations – submit to the authorized government agency a monthly financial requirement (request) broken down into items according to the economic classification of expenditures.



A draft cash plan of the republican budget, prepared in accordance with the established format, is reviewed by the Budget Commission.



After review by the Budget Commission, a decision on approval of the cash plan of the republican budget for the given period is recorded in a protocol and submitted to the head of the authorized government agency for signature. The approved and signed off cash plan may be amended and supplemented, if necessary.



The expenditure side of the approved cash plan is executed by the main administrators, administrators of budgetary funds and recipients of budget funds.

They also perform the authorization procedure within the Automated Treasury System and allocate the total amount of the cash plan by recipients and by items according to the economic, departmental, functional and program-based classification of expenditures and the classification of operations with assets and liabilities.

## Cash plan preparation process in the Automated Information System "Kazna" (Treasury)

1. Main administrators of budget funds prepare requests for the cash plan by items of the economic classification.
Then they submit a consolidated request to the KR MoF within AIS Kazna

- 2. KR MoF (Central Treasury's competent department) reviews the requests received; and, if necessary, adjustments are made on the basis of the resources part of the budget.
- The requests are sent to the Budget Commission for review

- 3. Members of the Budget Commission review and, if necessary, make adjustments.
- The approved cash plan is submitted to the Minister for review and approval

4. The Minister reviews and approves the cash plan or returns it for refinement.

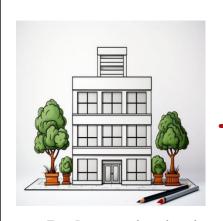
The Minister adjusts, if necessary, and approves the cash plan.

• The approved cash plan is sent to the main administrators of budget funds

- 5. The main administrators of budget funds allocate the amount in the cash plan by recipients.
- At this stage, the main administrators of budget funds receive the approved cash plan broken down according to the departmental classification and the economic classification
- 7. The Central Treasury reviews and confirms the cash plan within the AIS Kazna.
- The cash plan is executed

6. The updated (revised) cash plan is sent to the Central Treasury

## Processing expenditure transactions



Budgetary institution
- Prepares a cash
expenditure request



Regional office of the Ministry of Finance of the Kyrgyz Republic

- Checks



**Central Treasury** 

- Checks and processes