



FOUNDATIONS OF BUDGETARY AND LAW POLICY IN THE KYRGYZ REPUBLIC

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Abstract. *Purpose.* The study aims to examine the theoretical and legal foundations of budgetary and legal policy in the Kyrgyz Republic under contemporary socio-economic conditions and to identify priority areas for improving public financial management. *Methods.* The research employs legal and documentary analysis, comparative analysis, statistical analysis, and methods of synthesis and generalization. The empirical basis comprises official indicators of gross domestic product (GDP), government budget revenues and expenditures for 2017–2025, and the ratios of budget revenues and expenditures to GDP. *Results.* The study systematizes the essence, objectives, principles, and principal implementation areas of budgetary and legal policy. The findings show that in 2025 government budget revenues reached KGS 673.2 billion, while expenditures amounted to KGS 623.0 billion, resulting in a cash surplus of KGS 50.2 billion. The analysis identifies digitalization of the budget process, performance-based budgeting, fiscal transparency, and stronger public financial control as the principal areas of institutional development. *Conclusions.* Improving the effectiveness of budgetary and legal policy requires further development of budget legislation, greater transparency and accountability in the allocation and use of public funds, wider adoption of digital technologies, and stronger performance-oriented public financial management mechanisms.

Keywords: budgetary policy, budget law, government budget, budget process, budget system, public finance, financial control, digitalisation, Kyrgyz Republic.

Introduction

The government budget is one of the key instruments for implementing economic, social and law policy. Through the budget, the state redistributes national income, finances public functions, provides social protection, and supports infrastructure, education, healthcare, national security, and other policy priorities.

Under current conditions, budgetary and law policy is particularly important because budget legislation establishes the legal framework for the formation, allocation, and use of public financial resources. The effectiveness of fiscal policy directly affects fiscal sustainability, the investment climate, macroeconomic stability, and the quality

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of public services. The Budget Code of the Kyrgyz Republic establishes the legal foundations of budgetary relations, defines the status of participants in the budget process, and provides for liability for violations of budget legislation.

Literature review

The original version of the article primarily emphasised the institutional and legal dimension; the present revised version complements that framework with statistical evidence on budget execution (Constitution of the Kyrgyz Republic, 2021; Budget Code of the Kyrgyz Republic, 2016; Ministry of Finance of the Kyrgyz Republic, 2025).

Budgetary and law policy can be understood as a system of public measures aimed at regulating budgetary relations by law means, improving the budget process, and ensuring effective management of public finances (Kozhoshev & Turdumbetova, 2016).

The main tasks of budgetary and law policy include ensuring fiscal sustainability, improving the efficiency of public spending, complying with the principles of legality and transparency, strengthening financial discipline, improving public financial control, and maintaining the social orientation of government expenditure.

Contemporary budgetary and law policy is based on human rights, openness, accountability, efficiency, budget balance, and the effectiveness of public expenditure. Budgetary relations in the Kyrgyz Republic are regulated by the Constitution, the Budget Code, annual laws on the republican budget, and other regulatory legal acts (Bazarbaev & Temirov, 2025).

The Budget Code establishes the legal foundations of the budget system, identifies participants in the budget process, defines the powers of public authorities, regulates budget preparation and execution, intergovernmental fiscal relations, public financial control, and liability for violations. Key institutions involved in implementation include the Jogorku Kenesh, the Cabinet of Ministers, the Ministry of Finance, public external audit bodies, local self-government bodies, and other participants in the budget process (Budget Code of the Kyrgyz Republic, 2016).

Research Methods

The study employs a mixed legal and economic approach combining normative legal analysis, documentary analysis, and descriptive statistical methods. The legal framework of budgetary policy was examined based on the Constitution of the Kyrgyz Republic, the Budget Code, the Constitutional Law “On the Accounts Chamber of the Kyrgyz Republic”, and official documents of the Ministry of Finance. The comparative and systematic approaches were used to identify the principles, institutional mechanisms, and principal challenges associated with the formulation and implementation of budgetary and legal policy.

The empirical analysis is based on official data from the National Statistical Committee and the Ministry of Finance of the Kyrgyz Republic for 2017–2025. The study examines nominal GDP, government budget revenues and expenditures, the fiscal balance, annual growth rates, and the ratios of revenue and expenditure to GDP. The fiscal balance was calculated as the difference between budget revenues and expenditures, while the relevant fiscal indicators were expressed as a percentage of GDP to assess changes in the scale of public finances relative to the national economy.

The results of the legal and statistical analyses were supplemented by materials from the International Monetary Fund and the World Bank. Triangulation of national statistics, regulatory documents, and international analytical reports was used to improve the reliability of the findings. Since the research is based on aggregate nominal indicators and descriptive analysis, its results identify fiscal and institutional trends but do not establish causal relationships between individual budgetary reforms and socio-economic outcomes.

Results and Discussion

To strengthen the empirical component of the article, official statistical data on the government budget and GDP of the Kyrgyz Republic were used. Table 1 presents nominal GDP, government budget revenues and expenditures, the fiscal balance, and the ratios of revenues and expenditures to GDP. The 2017–2025 period makes it possible to assess both absolute changes and changes in the fiscal scale relative to the size of the economy.

Table 1 – Key GDP and government budget indicators in the Kyrgyz Republic, 2017–2025

Year	GDP, KGS bn	Budget revenue, KGS mn	Budget expenditure, KGS mn	Balance, KGS mn	Revenue/GDP, %	Expenditure/GDP, %
2017	530.5	149,547.5	166,023.6	-16,476.1	28.2	31.3
2018	569.4	151,607.1	157,796.0	-6,188.9	26.6	27.7
2019	619.1	167,412.2	167,843.9	-431.7	27.0	27.1
2020	601.8	152,139.9	171,873.9	-19,734.0	25.3	28.6
2021	723.1	209,937.2	211,700.8	-1,763.6	29.0	29.3
2022	919.4	300,741.6	311,142.3	-10,400.7	32.7	33.8
2023	1228.9	392,141.0	379,455.9	12,685.1	31.9	30.9
2024	1582.8	464,685.8	427,035.0	37,650.8	29.4	27.0
2025	1976.4	673,215.3	622,978.1	50,237.2	34.1	31.5

Source: authors' compilation based on official data of the National Statistical Committee of the Kyrgyz Republic and the Ministry of Finance of the Kyrgyz Republic. The 2025 GDP figure is based on the preliminary estimate of KGS 1,976.4 billion.

The data demonstrate a substantial expansion of the state's fiscal capacity. Government budget revenues increased from KGS 149.5 billion in 2017 to KGS 673.2 billion in 2025, i.e. more than 4.5 times. Expenditures increased from KGS 166.0 billion to KGS 623.0 billion over the same period. Nominal GDP rose from KGS 530.5 billion to approximately KGS 1,976.4 billion. Thus, the expansion of public financial resources occurred against a significant increase in the nominal size of the economy (National Statistical Committee of the Kyrgyz Republic, 2025, 2026).

The most pronounced changes occurred in 2021–2022. Budget revenues increased by 38.0% in 2021 compared with 2020 and by a further 43.3% in 2022. In 2023 and 2024, revenue growth moderated to 30.4% and 18.5%, respectively. In 2025, revenues increased by 44.9% and reached KGS 673.2 billion. According to official National Statistical Committee data, government budget revenues amounted to 34.1% of GDP in 2025, while expenditures accounted for 31.5% of GDP. The government budget was executed with a cash surplus of KGS 50.2 billion, equivalent to 2.5% of GDP.

An important qualitative feature is the strengthening of the revenue base. Tax revenues amounted to KGS 348.9 billion in 2024 and KGS 461.7 billion in 2025. Their share in total government budget revenue was 75.1% in 2024 and 68.6% in 2025. Although the share declined, the absolute volume of tax revenue increased substantially, indicating an expansion of other revenue sources alongside overall growth in public finances. From the perspective of budgetary and legal policy, however, the key issue is not only revenue growth but also the sustainability and predictability of revenue sources, the quality of tax administration, and the stability of the regulatory framework.

The expenditure-to-GDP ratio is also analytically important. Government expenditure represented approximately 31.3% of GDP in 2017, 28.6% in 2020, and 31.5% in 2025. Therefore, the absolute expansion of expenditure has not been accompanied by a continuous increase in its share of the economy. This highlights the need to evaluate public spending not only by the amount of funds disbursed but also by the final socio-economic outcomes achieved.

The law mechanism of the budget process encompasses revenue and expenditure forecasting and planning, approval of budget decisions, budget execution, accounting and reporting, internal and external control, and evaluation of public programme effectiveness. From a legal perspective, the quality of budgetary policy depends on the consistency of regulatory acts, a clear allocation of powers among budget-process participants, and effective accountability mechanisms.

The development of programme-based and performance-oriented budgeting is particularly important. This approach links appropriations to measurable outputs and outcomes of public programmes. For the Kyrgyz Republic, this is increasingly relevant as fiscal resources expand: higher revenue alone does not guarantee better public services unless mechanisms exist to evaluate the effectiveness of expenditure.

Another priority is the digitalisation of the budget process. Electronic planning, treasury execution, expenditure monitoring, and open budget data can improve the timeliness of public financial management and reduce risks of error and misuse. Digital transformation should, however, be accompanied by clear legal rules governing data access, accountability, information security, and the audit of digital processes (Ministry of Finance of the Kyrgyz Republic, 2025; International Monetary Fund [IMF], 2026a)

Despite ongoing reforms, the budget system of the Kyrgyz Republic faces several challenges: the need to improve the efficiency of selected expenditure programmes; further development of intergovernmental fiscal relations; stronger control over the use of public funds; better evaluation of public programme effectiveness; improved medium-term budget planning; and wider use of digital public financial management tools (International Monetary Fund, 2025a, 2026a).

The following priorities can be identified:

- further improvement of the Budget Code and related regulatory acts in response to digital transformation;
- strengthening medium-term budget planning and improving fiscal-policy predictability;
- moving from predominantly cash-based expenditure assessment towards outcome-based performance assessment;
- developing the electronic budget and improving the quality of open budget data;
- strengthening internal public audit and external public audit;
- enhancing public oversight and transparency of public finances;
- improving public investment management and assessing the socio-economic returns of public investment.

The statistical evidence confirms that the state's financial capacity has expanded considerably, while simultaneously increasing the requirements for the quality of budget regulation. The larger the volume of public resources, the greater the importance of transparency, performance, control, and legal certainty in the budget process.

These measures would help move budgetary policy from a predominantly resource-allocation model toward a more integrated system of fiscal governance in which legality, transparency, efficiency and measurable results are mutually reinforcing. In this context, the further development of budget legislation should be considered not as an isolated legal exercise but as an institutional reform agenda supporting macroeconomic stability and sustainable socio-economic development.

Based on the statistical evidence and the institutional analysis, the following directions can strengthen budgetary and legal policy in the Kyrgyz Republic: (1) strengthen the medium-term fiscal framework and expenditure ceilings; (2) integrate fiscal-risk analysis into annual and medium-term budget decisions; (3) expand performance indicators for major spending programmes; (4) improve the legal and technical architecture of digital public financial management; (5) strengthen public investment appraisal and ex-post evaluation; (6) improve transparency of tax expenditures and major fiscal operations; (7) reinforce internal audit and follow-up of external audit recommendations; and (8) expand citizen-oriented disclosure of budget information (Budget Code of the Kyrgyz Republic, 2016; Constitutional Law of the Kyrgyz Republic “On the Accounts Chamber of the Kyrgyz Republic,” 2023; Ministry of Finance of the Kyrgyz Republic, 2025; International Monetary Fund, 2026a)

External audit is an essential complement to these mechanisms. The constitutional law governing the Accounts Chamber assigns it functions related to external state audit of budget execution and the use of public and municipal resources (Constitutional Law of the Kyrgyz Republic “On the Accounts Chamber of the Kyrgyz Republic,” 2023). Effective external audit should not be limited to detecting formal violations; it should also contribute to assessing efficiency, effectiveness and economy. The practical value of audit increases when recommendations are followed up systematically and when findings are accessible to the public.

The effectiveness of budgetary and legal policy also depends on the quality of intergovernmental fiscal relations. Local governments perform important functions in service delivery and local infrastructure, while their revenue capacities differ considerably. A predictable system of transfers and clearly defined expenditure responsibilities can reduce unfunded mandates and improve the accountability of local authorities. The legal framework should therefore provide transparent allocation rules, stable transfer mechanisms and reporting requirements that make it possible to assess whether transferred resources achieve their intended purposes.

Public investment management deserves particular attention because large infrastructure projects can materially affect debt, future operating costs and fiscal risks. The legal framework should require transparent project

appraisal, prioritisation, monitoring and ex-post evaluation. Projects with substantial fiscal implications should be assessed not only by their immediate construction cost but also by expected economic and social returns, recurrent expenditure requirements, foreign-exchange exposure and contingent liabilities. Such an approach is consistent with international recommendations to strengthen public investment management and fiscal-risk analysis in the Kyrgyz Republic (International Monetary Fund, 2025a, 2026a).

The expansion of fiscal resources increases the importance of performance-based budgeting. A legal appropriation authorizes spending, but effective public financial management also requires evidence that spending produces measurable public value. Performance indicators should therefore be linked to programme objectives, outputs and, where possible, outcomes. This is especially important in education, healthcare, social protection, infrastructure and regional development, where expenditure effects may extend over several years.

The legal significance of digitalisation is that a digital budget process changes not only the technical form of transactions but also the mechanisms of accountability. Automated controls can prevent selected procedural violations, while integrated information systems can make it easier to compare planned appropriations with actual expenditures and programme results. At the same time, excessive reliance on automated procedures may create new risks if data are incomplete, system controls are poorly designed or responsibilities between institutions are unclear. Therefore, digital reform should be accompanied by internal control standards, independent audit and clear allocation of institutional responsibility (Ministry of Finance of the Kyrgyz Republic, 2025; IMF, 2026a).

Digitalisation is becoming an integral element of contemporary budgetary and legal policy. Electronic budget planning, treasury operations, procurement, reporting and open fiscal-data systems can reduce transaction costs, improve traceability and increase the speed of financial control. The Kyrgyz Republic has already expanded the use of digital instruments in public administration, but the legal framework must evolve alongside technology. Rules concerning data quality, access rights, electronic signatures, cybersecurity, audit trails and responsibility for digital decisions are increasingly relevant to public financial management.

Another important dimension is the quality of revenue administration. The increase in tax revenues to KGS 461.7 billion in 2025, compared with KGS 348.9 billion in 2024, indicates a significant strengthening of the revenue base. Nevertheless, a sustainable budgetary system requires more than higher collection. It requires stable tax rules, predictable administration, a broad tax base, efficient compliance mechanisms and a transparent legal framework for tax expenditures. International recommendations for the Kyrgyz Republic include reducing inefficient tax exemptions and special regimes, improving taxpayer risk management and strengthening revenue administration (IMF, 2025a, 2025b).

From the perspective of budget law, this observation supports the strengthening of medium-term expenditure ceilings, fiscal-risk statements and systematic assessment of major public investment projects. The IMF's 2026 assessment specifically highlights the importance of prudent debt management, stronger public financial management, improved budget classification and long-term fiscal sustainability. It also notes that the fiscal balance alone may not fully capture the underlying fiscal stance when financial-asset operations and quasi-fiscal activities are significant (IMF, 2026a).

The additional indicators show that the fiscal position changed not only because the revenue base expanded, but also because expenditure growth was contained relative to revenue growth in the later years. In 2023–2025, the budget balance was positive, reaching approximately KGS 50.2 billion in 2025, or 2.5% of GDP. This creates an opportunity to strengthen fiscal buffers and finance high-return public investment without weakening fiscal sustainability. However, the legal framework should ensure that temporary or cyclical revenue gains are not automatically converted into permanent expenditure commitments.

Table 2 – Selected indicators of budget dynamics and fiscal position

Year	Revenue growth, %	Expenditure growth, %	Balance, KGS bn	Balance/GDP, %
2017	—	—	-16.5	-3.1
2018	1.4	-5.0	-6.2	-1.1
2019	10.4	6.4	-0.4	-0.1
2020	-9.1	2.4	-19.7	-3.3
2021	38.0	23.2	-1.8	-0.2
2022	43.3	47.0	-10.4	-1.1
2023	30.4	22.0	12.7	1.0
2024	18.5	12.5	37.7	2.4
2025	44.9	45.9	50.2	2.5

Source: authors' calculations.

A particularly important development is the improvement in the fiscal balance after 2022. The government budget moved from persistent deficits in 2017–2022 to surpluses in 2023–2025. At the same time, revenue growth accelerated sharply in 2025. This combination provides greater fiscal space, but it also raises the importance of fiscal-risk management. International assessments emphasize that the Kyrgyz Republic needs to preserve fiscal and debt sustainability while improving public financial management, public investment management and the transparency of fiscal operations (IMF, 2025a, 2026a).

The statistical evidence should be interpreted together with the institutional architecture of public finance. The increase in nominal GDP and budget revenues during 2017–2025 indicates a substantial expansion of the fiscal base, but it does not by itself demonstrate a proportional improvement in fiscal efficiency. In budgetary and legal terms, the central issue is therefore the conversion of additional fiscal capacity into predictable, transparent and outcome-oriented public spending. This requires rules that connect the medium-term fiscal framework, annual appropriations, programme performance, procurement, treasury execution and audit findings into a coherent accountability chain (Budget Code of the Kyrgyz Republic, 2016; National Statistical Committee of the Kyrgyz Republic, 2025; Ministry of Finance of the Kyrgyz Republic, 2025).

Conclusion

Budgetary and legal policy in the Kyrgyz Republic is a fundamental component of public governance that provides the legal, institutional, and financial basis for the management of public resources. The statistical extension of the study demonstrates that GDP, government budget revenues, and expenditures increased substantially during 2017–2025. The strongest expansion of budget revenues occurred in 2021–2022 and 2025; by 2025, revenues had reached KGS 673.2 billion and expenditures KGS 623.0 billion.

The growth of public financial resources creates additional opportunities to finance socio-economic development, but it also requires stronger legal and institutional mechanisms for public resource management. Further development of budget legislation should therefore be linked to performance-oriented budgeting, digitalisation, transparency, stronger financial control, and systematic evaluation of public expenditure effectiveness.

The long-term effectiveness of budgetary and legal policy will depend on the state's ability to maintain a balance between fiscal sustainability, socially oriented expenditure, investment priorities, legality, and accountability. Implementation of these directions can contribute to stronger public finances and improved public governance in the Kyrgyz Republic.

Data availability and methodological note

The quantitative analysis uses the official figures reproduced in Table 1. Ratios to GDP and annual growth rates in Table 2 are calculated by the authors from those figures. The 2025 GDP value is a preliminary estimate reported by the National Statistical Committee. Fiscal execution figures may differ across statistical and budget-clas-

sification sources because of differences in coverage, timing and accounting basis; therefore, the article retains the definitions and series used in the original statistical table and identifies the official sources used for verification.

Gratitude, Conflict of interest

The authors declare that there are no conflicts of interest. The authors have no additional acknowledgments to declare.

Authors' contribution

N. Zh. Temirov contributed to the conceptualization of the study, methodology development, secondary-data extraction and curation, formal analysis, visualization, and preparation of the original manuscript.

E. U. Nazarbekova contributed to the supervision of the study, validation and interpretation of the results, and critical review and editing of the manuscript. Both authors discussed the results and approved the final version of the manuscript.

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Қырғыз Республикасындағы бюджеттік-құқықтық саясаттың негіздері

Аңдатпа. *Зерттеудің мақсаты* – қазіргі әлеуметтік-экономикалық жағдайдағы Қырғыз Республикасының бюджеттік-құқықтық саясатының теориялық және құқықтық негіздерін зерттеу және мемлекеттік қаржыны басқаруды жетілдірудің басым бағыттарын айқындау. *Әдістері.* Зерттеу барысында нормативтік-құқықтық және құжаттық талдау, салыстырмалы талдау, статистикалық талдау, синтездеу және жалпылау әдістері қолданылды. Зерттеудің эмпирикалық базасын 2017–2025 жылдардағы жалпы ішкі өнімнің (ЖІӨ), мемлекеттік бюджет кірістері мен шығыстарының ресми көрсеткіштері, сондай-ақ бюджет кірістері мен шығыстарының ЖІӨ-ге қатынасы құрады. *Нәтижелері.* Зерттеу барысында бюджеттік-құқықтық саясаттың мәні, мақсаттары, қағидаттары және оны іске асырудың негізгі бағыттары жүйеленді. Талдау нәтижелері 2025 жылы мемлекеттік бюджет кірістерінің көлемі 673,2 млрд қырғыз сомын, ал шығыстарының көлемі 623,0 млрд қырғыз сомын құрағанын көрсетті. Нәтижесінде бюджет 50,2 млрд қырғыз сомы мөлшеріндегі кассалық профицитпен атқарылды. Бюджеттік процесті цифрландыру, нәтижеге бағдарланған бюджеттеуді дамыту, фискалдық ашықтықты арттыру және мемлекеттік қаржылық бақылауды күшейту институционалдық дамудың негізгі бағыттары ретінде айқындалды. *Қорытындылар.* Бюджеттік-құқықтық саясаттың тиімділігін арттыру үшін бюджет заңнамасын одан әрі жетілдіру, мемлекеттік қаражатты бөлу мен пайдалану кезіндегі ашықтық пен есептілікті күшейту, цифрлық технологияларды кеңінен енгізу және мемлекеттік қаржыны нәтижеге бағдарланған басқару тетіктерін дамыту қажет.

Түйін сөздер: бюджеттік саясат, бюджет құқығы, мемлекеттік бюджет, бюджеттік процесс, бюджет жүйесі, мемлекеттік қаржы, қаржылық бақылау, цифрландыру, Қырғыз Республикасы.

Основы бюджетно-правовой политики в Кыргызской Республике

Аннотация. Цель исследования заключается в изучении теоретических и правовых основ бюджетно-правовой политики Кыргызской Республики в современных социально-экономических условиях и определении приоритетных направлений совершенствования управления государственными финансами. **Методы.** В исследовании применены нормативно-правовой и документальный анализ, сравнительный и статистический методы, а также методы синтеза и обобщения. Эмпирическую базу исследования составили официальные показатели валового внутреннего продукта (ВВП), доходов и расходов государственного бюджета за 2017–2025 годы, а также соотношения бюджетных доходов и расходов к ВВП. **Результаты.** Систематизированы сущность, цели, принципы и основные направления реализации бюджетно-правовой политики. Установлено, что в 2025 году доходы государственного бюджета достигли 673,2 млрд кыргызских сомов, а расходы составили 623,0 млрд кыргызских сомов. В результате бюджет был исполнен с кассовым профицитом в размере 50,2 млрд кыргызских сомов. В качестве основных направлений институционального развития определены цифровизация бюджетного процесса, внедрение бюджетирования, ориентированного на результат, повышение фискальной прозрачности и усиление государственного финансового контроля. **Выводы.** Повышение эффективности бюджетно-правовой политики требует дальнейшего совершенствования бюджетного законодательства, укрепления прозрачности и подотчётности при распределении и использовании государственных средств, расширения применения цифровых технологий и развития механизмов управления государственными финансами, ориентированного на результат.

Ключевые слова: бюджетная политика, бюджетное право, государственный бюджет, бюджетный процесс, бюджетная система, государственные финансы, финансовый контроль, цифровизация, Кыргызская Республика.

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