



**CROSS-COP MEETING ON FISCAL TRANSPARENCY
AND ACCOUNTABILITY – MOSCOW
27-29 MAY, 2014**

SUMMARY REPORT

Report prepared on behalf of the Cross-COP PEMPAL Organizing Committee by

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LIST OF ACRONYMS AND ABBREVIATIONS

BCOP	Budget Community of Practice
CEF	Center for Excellence in Finance
COP	Community of Practice
CROSS-COP	A meeting of all three COPs (ie BCOP, TCOP and IACOP)
CSO	Civil Society Organizations
ECA	Europe and Central Asia
FMIS	Financial Management Information System
FoI	Freedom of Information
GFS	IMF Government Finance Statistics
GIFT	Global Initiative for Fiscal Transparency
IACOP	Internal Audit Community of Practice
IBP	International Budget Partnership
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IMF	International Monetary Fund
IT	Information Technology
MENA	Middle East and North Africa
NGO	Non-Government Organizations
OBI	IBP Open Budget Index
OECD	Organization for Economic Co-operation and Development
PEFA	Public Expenditure and Financial Accountability Framework
PEMPAL	Public Expenditure Management Peer Assisted Learning
PEM	Public Expenditure Management
PFM	Public Financial Management
ROSCs	IMF Reports on Observance of Standards and Codes
SAI	Supreme Audit Institution
SECO	State Secretariat for Economic Affairs - Swiss Government
TCOP	Treasury Community of Practice

FOREWARD



From the World Bank: Thanks to our generous hosts the Ministry of Finance of the Russian Federation for sharing their reforms and providing the financial means for the meeting along with our other key donor the State Secretariat for Economic Affairs of the Swiss Government SECO; to the Organizing Committee, the COP Executive Committees, and the World Bank resource teams for intensive preparations that went into the meeting; for the Secretariat team who professionally managed the

logistics, marketing, visa and travel arrangements that enabled so many countries and participants to arrive safe and happy; and to the PEMPAL translation team who breaks down the language barriers allowing us to share and build our reform progress together. Last but not least we would like to thank the members of PEMPAL, who through their continuing support and contribution, make the network a valuable and effective tool to strengthen PFM systems across the ECA region.





I. INTRODUCTION

1. **The purpose of this summary report is to capture the key learnings, processes and results of the PEMPAL¹ Cross-COP meeting of 27-29 May 2014, held in Moscow.** After every Community of Practice (COP) meeting, this information is captured a number of ways primarily through such summary reports or communiques. The PEMPAL website www.pempal.org provides a platform where all presentations, background materials, and summary reports are posted for every meeting.² This ensures that there are records of meetings for all members to access and also the learnings through time are captured. This meeting was unique to PEMPAL, however, as all three COPs are only brought together every 2-3 years, with the last such meetings occurring in 2008 and 2011 respectively. This meeting was also driven more by the members, reflecting the growth of network over time, with key sessions across the three days being planned by each CoP. Given the size and complexity of the meeting, approaches to planning and delivering the event have also been included in this report for use by the COPs and their resource teams to assist in future preparations.

II. MEETING OBJECTIVES

2. **The topic of the meeting was fiscal transparency and accountability and the meeting was hosted by the key donor to the program, the Ministry of Finance of the Russian Federation.** The objective of the meeting was to share information about the concepts and tools of fiscal transparency and accountability and how these can be applied from a central government finance agency perspective; and to form of a long term view of how the topic could be addressed by each of the three COPs.

III. PREPARATION AND PARTICIPATION

3. **The meeting was attended by 179 people including representatives from 18 member countries across Europe and Central Asia.** Observers from MENA countries also participated as well as representatives from international organizations and governments. Logistical support for the meeting was provided by the Slovenian Center of Excellence in Finance in its capacity as PEMPAL Secretariat³ and the World Bank resource team

¹ The Public Expenditure Management Peer Assisted Learning network (PEMPAL) was established over seven years ago in 2006. It currently has active participation of public finance professionals from 22 of the 30 World Bank classified Europe and Central Asia countries and provides learning events, workshops, study tours and resource materials in accordance with member driven action plans in the thematic areas of budget, treasury and internal audit.

² Each COP also has a wiki where it develops, shares and exchanges informal information and knowledge products.

³ The Secretariat team comprised Gašper Pleško (Team Leader), Bojana Crnadak, Živa Lautar, Matija Milotič and Kristina Bogdan.

prepared the technical content as part of an organizing committee,⁴ also comprising COP Chairs, donor and Secretariat representatives. Given the complexity of the event, including all materials being prepared in the three official PEMPAL languages (English, Russian and Bosnian-Croatian-Serbian), this committee met regularly for more than 6 months prior to the meeting. The topic of budget transparency was initially suggested by the Russian Federation and the members of the PEMPAL Budget Community of Practice (BCOP), but it was expanded to the broader concept of fiscal transparency and accountability by the PEMPAL's leadership. The leadership, consisting of elected representatives from over half of the 22 PEMPAL member countries, and the Steering Committee, discussed the choice of themes and sub-themes at their annual Cross-COP Leadership Meeting on 1-3 July 2013.⁵



⁴ The Organizing Committee consisted of (in alphabetical order) Deanna **Aubrey** (PEMPAL Strategic Advisor, BCOP Advisor), Anna **Belenchuk** (Donor, MoF Russian Federation), Ion **Chicu** (TCOP Advisor, World Bank), Bojana **Crnadak** (Cross-COP Coordinator, PEMPAL Secretariat), Irene **Frei** (Donor, SECO), Diana **Grosu-Axenti** (former IACOP Chair, MoF Moldova), Maya **Gusarova** (BCOP Advisor, World Bank Country Office, Russia), Olga **Korolova** (Donor, MoF Russian Federation), Živa **Lautar** (PEMPAL Secretariat), Matija **Milotič** (PEMPAL Secretariat), Edith **Németh** (IACOP Deputy Chair, Hungary), Elena **Nikulina** (PEMPAL Task Team Leader, Organizing Committee Chair, TCOP Advisor, World Bank), Gašper **Pleško** (PEMPAL Secretariat), Gelardina **Prodani** (BCOP Chair, Albania), Arman **Vatyan** (IACOP Advisor, World Bank); Angela **Voronin** (TCOP Chair, Moldova), Elena **Zyunina** (Donor, MoF Russian Federation).

⁵ The meeting materials can be found at <http://www.pempal.org/event/read/86>.

IV. AGENDA DELIVERY

Summary of Presentations

4. **Each day had specific sessions that were planned and delivered by each Community of Practice of Budget, Treasury and Internal Audit (ie BCOP, TCOP and IACOP).** A copy of the agenda is provided at **Attachment 1**.
5. **The objective of the first day was to ensure all participants had a shared understanding of i) COP progress and achievements including past and possible future work in fiscal transparency and accountability; and ii) fiscal transparency concepts and tools.** Official welcome statements were provided by the Minister of Finance of the Russian Federation, Anton Siluanov; the Minister of Open Government of the Russian Federation, Mihail Abyzov; and the World Bank Country Director for Russia, Michal Rutkowski.

6. **The Minister of Finance of the Russian Federation stressed the importance of openness of government.** He emphasized that this was a continuous process where governments can benefit from the new developments in other countries. Thus, he was very happy to welcome so many countries to learn from the reforms introduced by the Russian Federation who had been rated tenth in the World in the Open Budget Index. He also advised that governments need to ensure the sustainability of their fiscal systems, while also articulating rules, procedures and policy directions clearly. Confidence



and trust in government can only be achieved through transparency and accessibility to the government's budget process, he stated. This can be facilitated by citizen engagement of the various stakeholders interested in the use of public funds from the parents who use kindergarten services through to CEOs of big companies interested in the business environment.

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7. **The Minister of Open Government advised that the Russian Federation started the initiative of open government two years ago, with the Ministry of Finance leading the initiative.** The initiative aimed to ensure the openness of public expenditures and to



improve the quality of information to facilitate better decision-making. Key to these initiatives have been the electronic budget project implemented at the regional level; open contracting procedures; and translating complicated budget and financial information into language that is easily understood on issues impacting on the quality of life of citizens. The results of this initiative have been very positive with the Russian Federation now wanting to build on its achievements with the aim to be one of the top five countries in the world in budget transparency.

8. **World Bank Country Director for Russia, Michal Rutkowski acknowledged that the Russian Federation has undertaken significant public financial management and institutional reforms**, incorporating good international practice resulting in the Russian



Federation becoming a leader in the PEMPAL region in many dimensions of fiscal and budget transparency. The Country Director indicated that the World Bank values the cooperation it has under the strategic partnership with the Russian Federation under such joint programs as PEMPAL, hoping it will continue in the future. He also advised that the Ministry of Finance of the Russian Federation provides generous funding to the PFM ECA trust fund, administered by the World Bank, which benefits many of the government institutions represented at the meeting. From this experience, he advised that

the World Bank had found that this trust fund is one of the most flexible and effective tools for providing support on reform diagnostics and program development. He finished by advising that Governments remain accountable for how public funds are managed and meetings such as this one, will help governments confront this challenge together. He acknowledged the key role of the donors to the PEMPAL whose financial contributions made this meeting possible, the Ministry of Finance of the Russian Federation and the Swiss Government's State Secretariat for Economic Affairs, SECO.

9. **PEMPAL progress and results were summarized since the last Cross-COP plenary in 2011**

by the PEMPAL Team Leader (Elena Nikulina) and the COP Chairs: Gelardina Prodani (BCOP and Ministry of Finance Albania), Angela Voronin (TCOP and Ministry of Finance, Moldova) and Edit Nemeth (IACOP Deputy Chair and Ministry of Finance,





Hungary). As part of the update on results, each COP also identified how it was currently addressing issues related to fiscal transparency and accountability as part of the COP approved workplans. This would be revisited later in the meeting to see if the proposed future plans had been changed from the information that was shared and learnt during the meeting.

10. **Establishment of feedback collection mechanisms were established early in the meeting, to ensure consultation with all participants to facilitate ownership and input during the meeting.** Arman Vatyán and Diana Grosu Axenti, the World Bank resource team supporting IACOP, also presented the feedback collection mechanisms that were to be implemented during the meeting to facilitate community ownership and input from members. These included ‘enabling groups’ called ‘agenda activists’ which collected information from members on how each COP could address the topic in its current and future workplans; ‘quality friends’ which collected information from members about what was working during the meeting and what wasn’t to improve the planning and implementation of events in the future; and ‘social reporters’ which captured a record of the event to facilitate social learning and relationship building, the key foundation to any successful network. Given the size and complexity of the meeting, community of practice social learning expert Beverly Trayner was engaged to assist IACOP lead this exercise.⁶
11. **Different international organizations presented, such as the World Bank, IMF, and OECD.** Adrian Fozzard of the World Bank presented the evidence and rationale of why the topic was important including outlining the normative framework, fiscal impact, PEMPAL performance and world trends; Richard Hughes of the IMF presented IMF’s new fiscal transparency code (refer to slide below) including results from the pilot evaluation in the Russian Federation; and Jón Blöndal presented OECD’s draft principles on budgetary governance and guidelines in budget transparency.

⁶ Beverly Trayner is an international leader in social learning, COP design and functionality and has been engaged periodically (along with Etienne Wenger in the past) to strengthen the effectiveness of PEMPAL.

II. Revising the Fiscal Transparency Code:
c. Architecture of the New Code's 36 Principles



Three Pillars of the Revised Code



Source: Richard Hughes, 'IMF's New Fiscal Transparency Code and Evaluation', presentation made at PEMPAL Moscow Meeting, 27 May 2014

12. **Given the important role of information technologies in facilitating accessibility and transparency of government information, a session was devoted to the role of budget and treasury portals** and other tools that could be used by governments to the benefit of citizens and key stakeholders. The results of the World Bank study by Cem Dener and Sandy Min on FMIS and Open Budget Data were presented and good practices from the PEMPAL region showcased from the Russian Federation and Moldova. Elena Chernyakova from the Ministry of Finance of the Russian Federation outlined the complex IT solutions applied to assure transparency and accountability in the public sector; and Ion Angel from the Ministry of Finance of Moldova, explained the public expenditure database, BOOST, which allowed citizens to easily utilize government data to undertake budget analysis. The plenary was then broken into sub-groups to discuss treasury and budget portals and transparency frameworks (refer section titled 'Summary of Group Discussions'). The administrative details on how these discussion groups were formed and organized are included at **Attachment 2**, including the specific questions distributed to the groups, to facilitate the discussions.
13. **Demonstrations of IT tools were made in a marketplace outside the main plenary room.** The Russian Federation had several screens that showcased various portals such as e-budget, public programs, public procurement, and public and municipal payments and performance.⁷ As part of this marketplace, each COP, with the help of the Secretariat, also prepared videos and printed materials outlining their achievements, knowledge products and results achieved through PEMPAL.

⁷ See www.bus.gov.ru; www.zakupki.gov.ru; www.programs.gov.ru; www.gosuslugi.ru



14. **The objectives of Day 2 were to identify key tools for facilitation of fiscal transparency and accountability and to share information on how they have been used by PEMPAL and other countries.** The first session, organized by TCOP, examined the role of financial reporting and was presented by TCOP consultant Michael Parry. The PEMPAL country case study of Russian Federation was presented by Svetlana Sivets of the Ministry of Finance on how they had developed national financial reporting standards based on accrual and consolidation principles in line with international standards. According to Parry, standardized, independently audited and published financial reports on government activities indicate a commitment to more open government. Compliance with international statistical and accounting standards and the move to accrual financial



reporting also contribute to transparency and accountability. The “Conceptual Framework” and Policy Guideline⁸ on harmonizing IPSAS and GFS, both published by the IPSAS Board, provide further evidence of the potential contribution of financial reporting to open government through enhanced transparency and accountability. The second session, organized by IACOP, addressed how internal and external audit could be used by central budget agencies to facilitate accountability

and transparency and was presented by IACOP consultant Richard Maggs. According to Maggs, audit can help with validation (of performance indicators, budget out-turn etc);

⁸ The policy note was translated and provided in the meeting’s background materials. The conceptual note was provided in English only as the size was not cost effective to translate.



assurance (of financial statements, the effectiveness of internal control); performance audits (economy, efficiency, effectiveness etc); and risk assessment (identifying areas of high risk, poor or too much control, potential frauds etc). Good auditors can also be effective business partners and be the eyes and ears of budget setters and help hold managers accountable. A panel of Secretary-Generals from the highest administrative post in government from Albania, Kyrgyz Republic and Bulgaria also discussed examples from their countries that reinforced the important role of these instruments. After the morning plenary sessions the meeting was again broken into sub-groups to discuss country based plans and progress (refer section titled 'Summary of Group Discussions'). Refer to **Attachment 2** for the specific questions distributed to these groups to facilitate these discussions.

15. **The objectives of Day 3 were to exchange information on how tools such as citizen guides to budget and participating in diagnostic assessments such as open budget surveys can facilitate transparency and accountability.** This day was the responsibility of BCOP and a collation of diagnostic assessments undertaken by PEMPAL countries was included in the meeting's concept note,⁹ and examples of citizens budgets were distributed as background to this session. Warren Krafchik from the International Budget Partnership (IBP) examined performance in transparency in PEMPAL countries compared to the rest of the world; and Juan Pablo Guerrero from the Global Initiative for Fiscal Transparency (GIFT) presented GIFT's 10 high level principles on fiscal transparency, participation and accountability. Good practices from countries within and outside the PEMPAL region were showcased, including those from the Russian Federation in relation to citizens budget (presented by Deputy Minister of Finance, Alexey Lavrov) and its achievements in the Open Budget Index¹⁰ (presented by Ilya Sokolov); in addition to budget transparency reforms in Turkey (presented by Hakan Ay); right to Information and budget transparency reforms in Mexico (presented by Juan Pablo Guerrero) and achievements in the Open Budget Index by South Africa¹¹ (presented by Kay Brown).

Summary of Group Discussions

16. **The Day 1 group discussions on using budget and treasury portals and applying transparency frameworks also included countries demonstrating their government portals.** Government treasury and budget portals were demonstrated live by Russian Federation, Kazakhstan, Mexico, Romania, Turkey, Croatia, and Kyrgyz Republic.

⁹ A summary of the key diagnostic assessments undertaken in PEMPAL countries, their results and recommendations as outlined in the key presentations delivered in the cross-COP meeting are summarized in Section IV: Agenda Delivery under sub-section Meeting Results and Outcomes.

¹⁰ In the 2012 OBI, Russia was rated 74%.

¹¹ In the 2012 OBI, South Africa was rated second in the world on 90%.



17. **From the discussions that followed, it was evident that some improvements in accessibility and transparency had already been achieved in many countries through IT and FMIS reforms** (eg integrated FMIS, electronic submission of documents improving



efficiency of government and quality of service provision; accountability strengthened through real time information on procurement). The benefits of using information technologies was acknowledged including increasing transparency and accessibility of information which can lead to reduction of corruption and improvement of trust and reputation of government; facilitating new ideas, feedback and analytical information

from external stakeholders such as analysts, researchers, students, CSOs etc; and improvements in government efficiency and employee workload. It was noted by most groups that it was important for published information to be reliable and of high quality with the source indicated and the quality verified; timely with the provision of time stamps on all information; user-friendly with portals to gain access to consolidated information; and interactive with the functionality and options for users to generate their own reports and analyses.

18. **Reform challenges were also discussed including the limitations in some countries in IT and capabilities to adopt new reforms**, including lack of internet coverage and low financial literacy in some areas by CSOs, parliamentary committees, media etc. It was also noted that **quality verses the quantity** of information needs careful consideration including the **costs verses benefits of provision** with impact on user engagement, and information usability and timeliness important considerations. **Confidentiality issues** were also discussed, eg national or personal security where there may be legitimate reasons for the non-disclosure of information.





19. **In response to the questions on transparency frameworks, most countries had undergone some form of diagnostic assessment mainly PEFA or Open Budget Index (OBI) and acknowledged their value** in identifying improvements and good practices. The challenges were also noted that not all indicators are representative or comprehensive across the region, and assessment methods often lagged behind ie are dated by the time they are released. They can also be subjective and dependent on the attitude of the consultant and the quality of the translation provided.

20. **In response to Day 2 questions on country based plans and progress, most countries indicated they plan to ensure higher accessibility of budget information in the future.** Countries acknowledged the benefits this brings such as instilling more trust in government (by citizens, businesses and the international community); better development of information society and interaction; less bureaucracy and corruption, and better quality of decision-making with citizen participation. Countries identified that they are planning to, or already have begun applying the various tools available eg, **use of interactive web based tools** for feedback and further analysis of data; **use of IMF, OECD and IBP codes and guidelines** to determine content, timeliness and quality of information such as citizen budgets and other budget documentation; **inclusion of public enterprises** into the treasury system; and **participation by their governments in international benchmarking** surveys and use of diagnostic tools such as the PEFA, OBI, IMF evaluations, World Bank studies. Many countries were also improving the quality of information through **aligning information to international standards** (eg statistical and accounting standards although noting harmonization required) and implementing **program budgeting reforms** to report on performance and results, not just inputs. The **role of internal and external audit was also being strengthened** in many countries to ensure processes, information etc were robust and transparency related **legislative frameworks strengthened** (FoI laws, Statements of Responsibility). Some groups noted that they would use the successful experience of countries such as Russia and others shared at the PEMPAL meeting, to build on their current progress and to inform the development of their future plans.

21. **Several risks and challenges were also identified by the groups** including the lack of sufficient financial, administrative, and human resources to implement the available



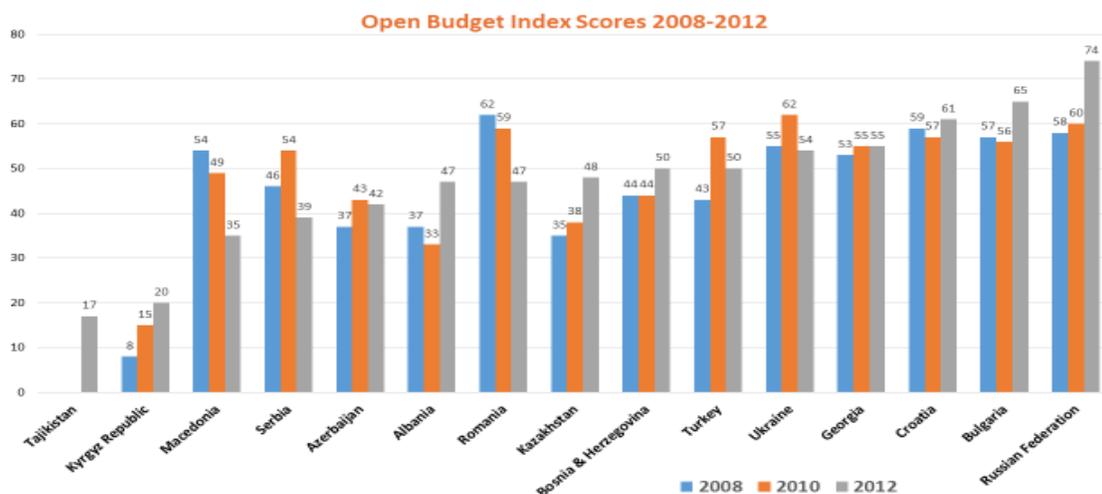
transparency tools; difficulties in delimitation of closed and open information categories including the need to protect personal information; lack of approved single clear reporting standards and formats; lack of use of information made available or alternatively too many demands for

information; and as mentioned in the previous days discussion groups; insufficient financial literacy of the population including members of Parliament, journalists and civil society.

- 22. **Some of these risks and challenges could be managed through identifying them as part of a clear strategy and action plan, including mitigating actions where possible.** This strategy should also include a clear definition of criteria and limits of transparency of information. It was also acknowledged that there is sometimes intentional biased or misuse of information, the impacts of which need to be managed.

Meeting Results and Outcome

- 23. **The meeting gave the opportunity for the performance of the PEMPAL region to be examined and recommendations made** not only by the international organizations such as World Bank, IMF and IBP but also by the countries and COPs themselves (through examining their plans and progress and benchmarking against each other and international good practices).
- 24. **According to the OBI and other diagnostic assessments, the average performance of the region has slowed or declined in transparency in 2012 compared to 2010.** Refer to the slide below for results from participating PEMPAL countries in the last three OBI assessments undertaken in 2008, 2010, and 2012.



Source: Warren Krafchik, International Budget Partnership, presentation to PEMPAL Cross-COP 29 May 2014 (Note: Only 15 of the 22 PEMPAL members participated in the survey)

- 25. **IBP advised that cost-effective improvements could be easily made by publishing some of the 8 key budget reports already prepared for internal use.** This included the

Executive’s Budget Proposal (Tajikistan); Audit Reports (Tajikistan, Kyrgyz Republic); Citizen Budgets and Mid-Year Reviews.

Country	Pre-Budget Statement	Executive’s Budget Proposal	Citizens Budget	Enacted Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Albania	●	●	●	●	●	●	●	●
Azerbaijan	●	●	●	●	●	●	●	●
Bosnia & Herz	●	●	●	●	●	●	●	●
Bulgaria	●	●	●	●	●	●	●	●
Croatia	●	●	●	●	●	●	●	●
Georgia	●	●	●	●	●	●	●	●
Kazakhstan	●	●	●	●	●	●	●	●
Kyrgyz Rep.	●	●	●	●	●	●	●	●
Macedonia	●	●	●	●	●	●	●	●
Romania	●	●	●	●	●	●	●	●
Russia	●	●	●	●	●	●	●	●
Serbia	●	●	●	●	●	●	●	●
Tajikistan	●	●	●	●	●	●	●	●
Turkey	●	●	●	●	●	●	●	●
Ukraine	●	●	●	●	●	●	●	●

● Available to Public ● Available for Internal Use ● Not Produced

Source: Warren Krafchik, International Budget Partnership, presentation to PEMPAL Cross-COP 29 May 2014

26. Citizens Budgets are not common in the region with only Kazakhstan (and more recently the Russian Federation, Tajikistan and Turkey) producing them although the information is readily available in different forms. Many countries in the region also do not produce Mid-Year Reviews, or if so, do not publish them. Improvements could also be made by most countries in the comprehensiveness of the Executive’s Budget Proposal. Lack of sufficient coverage of institutions in the budget such as SOEs and off budget funds continues to also present serious fiscal risks and citizen engagement in the budget process is weak. (Global average for participation is very low at 19% with no country scoring above 50% in PEMPAL region so improvements could be made by most countries in this area). IBP recommends that countries adopt good participation practices such as: providing multiple mechanisms throughout the budget process; involving all parts of government – Executive, Legislature, SAI, Ombudsmen; providing a legal basis for participation; publicizing purposes in advance; and providing feedback. (Source: Warren Krafchik, IBP).

27. However, significant improvements have been made by some countries in budget transparency, in particular the Russian Federation with other notable improvements from Kazakhstan, Kyrgyz Republic, and Albania. The achievements of the Russian Federation were acknowledged during the meeting, not only for being a leader in the PEMPAL region (and 10th worldwide in the 2012 OBI) but also for working closely with IMF on piloting the new fiscal transparency code. The evaluation report had recently been finalized and IMF provided a number of recommendations to the Russian Federation for consideration in the future. Representatives from the Russian Federation including the Minister for Finance are committed to further improvements including aiming at reaching 85% in the OBI by 2020.



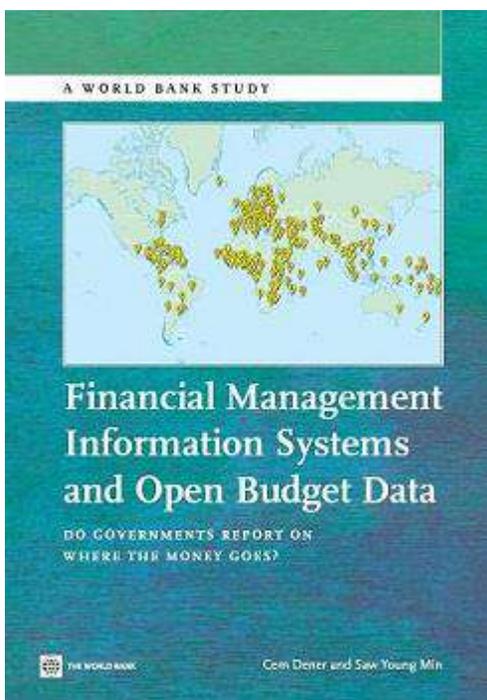
III. New Fiscal Transparency Evaluation: e. Targeted Recommendations

Russia: Summary Assessment of Fiscal Reporting

PRINCIPLE		ASSESSMENT	IMPORTANCE	REC
1.1	Coverage of Institutions	Good: Fiscal reports consolidate all general government units	High: Public corporations with expenditure of 28% of GDP in 2012 outside consolidated fiscal reports	1
1.2	Coverage of Stocks	Good: Fiscal reports cover all conventional financial and non-financial assets and liabilities	High: Subsoil assets of 200% of GDP and pensions liabilities of 285% of GDP not included in balance sheets.	2,3
1.3	Coverage of Flows	Good: Fiscal reports cover cash and accrued revenues and expenditures	Medium: Non-recognized non-recoverable claims of 0.4% of GDP reduce reliability of the fiscal balances	3
1.4	Tax Expenditures	Basic: There is annual disclosure of revenue loss due to some tax reliefs subsidies	Medium: Estimated 1-2% of GDP in annual revenue foregone due to tax expenditures.	4
2.1	Frequency of In-year Fiscal Reports	Advanced: Cash-based budget execution reports are published on a monthly basis	Low: Monthly fiscal reports are published within 30 days	
2.2	Timeliness of Annual Financial Statements	Advanced: Annual financial statements are published in a timely manner	Low: Annual reports are published within 5 months of the end of the financial year	
3.1	Classification	Good: Fiscal reports include an administrative, economic and functional, classifications comparable with international standards	Medium: Inconsistent classifications of some transactions lead to different levels of the fiscal balances	
3.2	

Source: Richard Hughes, 'IMF's New Fiscal Transparency Code and Evaluation', presentation made at PEMPAL Moscow Meeting, 27 May 2014

28. **The Russian Federation also rated well in the World Bank's study on FMIS and Open Budget Data¹².** However, for most other PEMPAL countries, various FMIS platforms are



operational, but there is little evidence on publishing timely 'public finance' information from reliable FMIS databases on the web, according to the results of the World Bank study presented by Cem Dener and Sandy Min. The findings of the study, based on an extensive data set, measures the current status of a country's web platforms for publishing open budget data from FMIS against a range of indicators. It provides guidance on the web publishing standards, highlighting good practices and summarizing the main findings based on the review of 198 public finance websites. Compared to other indicators and standards, such as PEFA, OBI, IMF Fiscal ROSCs, these indicators look at good practice in areas such as dynamic query options, visibility of FMIS, reliability of public finance data, presentation quality, and effective use of open budget data. The survey results were validated against performance assessments available in other PFM related indicators including those mentioned above.

¹² Defined as being budget related information that is published online, is editable and reusable and is free.

29. In terms of current PEMPAL member good practices in publishing open budget data from FMIS, two countries scored ‘highly visible’ ie Russia Federation and Turkey, 12 countries scored ‘visible’¹³, six countries scored ‘limited visibility’, (Azerbaijan, Belarus, Hungary, Kazakhstan, Kosovo, Tajikistan) and two countries showed ‘minimal visibility’ (Uzbekistan and Montenegro). Survey results indicate that only a few countries are focused on publishing open budget data and FMIS platforms are not effectively used by the external audit organizations while monitoring the government’s financial activities or auditing the budget results. While several ‘citizen budget’ websites exist, there still remain limited opportunities for participatory budgeting. The World Bank recommends that possible improvements could be made through publishing regular updates (monthly/quarterly) on existing websites; promoting the publication of open budget data covering plans verses actuals for budget revenues and expenditures, and providing access to citizens and NGOs to monitor the budget performance (eg dissemination of budget performance and feedback on results/services through web sites and mobile applications).

30. COPs also identified a proposed work program under PEMPAL to support members’ plans to strengthen fiscal transparency and accountability. The plans outlined at the beginning of the meeting were revisited and each COP either confirmed or supplemented these plans given the results of the feedback gathered during the meeting from the enabling group ‘Agenda Activists’. BCOP are planning a study visit to a high performing country in the OBI and also plans to examine forms and methods of citizen engagement in the budget process within the context of strengthening citizen budgets. TCOP plan to continue its work on supporting reforms related to IPSAS implementation and IT solutions



for treasury systems. IACOP plan to establish a financial management control working group and hold a case clinic on internal audit engagement in transparency processes.

¹³ Albania, Armenia, Bosnia and Herzegovina, Bulgaria, Croatia, Georgia, Kyrgyz Republic, Macedonia, Moldova, Romania, Serbia and Ukraine

V. SUMMARY

31. **In the closing summations,¹⁴ it was acknowledged that central government agencies can play an important role as one of the key stakeholders to promote and facilitate improvements in fiscal transparency and accountability,** which has the potential to lead to positive development results for both government and citizens. It was agreed that this required **political will** as a required pre-requisite with support from managerial and support staff in government also essential. **Information systems have become the foundation** for information transparency and accessibility and **engagement of citizens essential** to assure trust in government and to improve the quality of decision-making and service delivery. **Allies within government and society** are also needed to champion reforms which are not one-off initiatives but require ongoing focus and efforts. **Quality of information is essential,** through aligning information to international standards, and ensuring processes and information are robust through **internal and external audit. Usability of the information** is also important with the need to reuse and analyze the data in an open budget data format and the **importance of establishing common reporting standards and easy to understand formats.** Tools are also available, such as guidelines on content and timeliness of citizen budgets and other budget documentation and various diagnostic assessments that can identify good practices and areas of improvement and focus. However, **there are limitations on systems and capabilities and governments need to develop a strategy for such reforms including identifying and managing the risks.** Learning from international good practices and sharing information between countries is a key tool and PEMPAL can support this work through initiatives that COPs have identified as part of this meeting.

VI. FORMAL AND INFORMAL FEEDBACK AND FURTHER INFORMATION LINK

32. **Informal feedback from participants about the PEMPAL cross-COP meeting was very positive.** The feedback collected during the meeting from the enabling group 'Quality Friends' included the following positives: high level of organization of the meeting; useful exchange of experiences between countries; and high quality of the speakers and distributed materials. The negatives identified were that not all participants were active; parts of the agenda were too intensive; the questions posed to discussion groups could have been simplified; and the mix of countries represented in the groups broadened.¹⁵ It

¹⁴ These were done by COP members (through the 'enabling group' reports on feedback collected during the meeting), donor and other representatives from the Russian Federation, and the World Bank (which included a summation presentation from Soukeyna Kane, Sector Manager, Financial Management Operational Services and Quality Department, ECA region and closing comments from Adrian Fozzard, Sector Manager, Public Sector and Institutional Reform, ECA region).

¹⁵ To follow the principle of only two languages per group, a mix of between 6-9 countries were represented in each group (in addition to a mixture of COP representatives). However a few groups fell below this due to



was also observed by some that countries also must share not only their successes, but also their challenges, as well as the experience of their solutions. Observers from the MENA region also provided positive feedback as provided in **Attachment 3**. A PEMPAL Steering Committee meeting was held directly after the Cross-COP meeting, and the two key financing donors to the program, the Ministry of Finance of the Russian Federation and SECO, who were both active participants in the cross-COP meeting, indicated they were satisfied with the results and outcome of the meeting.

33. An electronic feedback survey was also circulated to ensure performance can be tracked and reported over time. For 67% of participants, expectations were met, whereas for 33% of participants, expectations were exceeded. The organization, administration and quality of the event overall were rated a high 4.8 out of 5. Qualitative feedback provided as part of the survey will also be considered by the Steering Committee and COP Executive Committees and be used to further improve future meetings.

34. Relevant background materials were translated into the official PEMPAL languages and distributed to all meeting participants on request of the COPs and their resource teams. A technical concept note was prepared by Deanna Aubrey (PEMPAL Strategic Adviser and BCOP resource team member) which provided the latest research, trends and PEMPAL performance. In addition to this reference document, several documents were identified for translation and distribution. This included the following materials:

- IMF revised code of fiscal transparency (2014)
- OECD guidelines for budget transparency (2001)
- Draft OECD principles for budgetary governance (2013)
- Lough Erne Declaration (Concept Note: Attachment C)
- World Bank FMIS and Open Budget Data a) study report (Russian and English only) and b) EXCEL dataset containing study results and useful MoF and other website links to 176 countries
- IPSASB Policy Paper (2014): Process for considering GFS reporting guidelines during development of IPSAS
- IPSASB Conceptual Framework (2014) for general purpose financial reporting by public sector entities (English only)
- Risk Assessment in Audit Planning: A guide for auditors on how best to assess risks when planning audit work, April 2014, IACOP knowledge product
- Illustrative key performance indicators by sector, knowledge product collated by BCOP
- GIFT High Level Principles on Fiscal Transparency, Participation and Accountability (Concept Note: Attachment B)



representatives choosing different groups to join, or in one case, a country delegation not being able to attend the meeting at late notice.

- International Budget Partnership’s ‘Summary Table on Transparency in Key Budget Reports’ – includes ideal content of 8 key budget reports including collated recommendations from IMF and OECD. (Concept Note: Attachment D)
 - Example of citizen budget guides from South Africa, Kenya, Bosnia and Herzegovina, Ukraine, India, Tanzania, and Tunisia.
 - Guidelines on how to prepare a citizens budget – Russian Federation
35. **All these materials, and the presentations delivered during the meeting, are posted at this link** <http://www.pempal.org/event/read/111>. For more information please contact the PEMPAL team leader Elena Nikulina on enikulina@worldbank.org.



ATTACHMENT 1: PEMPAL Cross-COP Meeting Agenda

AGENDA – FISCAL TRANSPARENCY AND ACCOUNTABILITY – PEMPAL CROSS-COP MEETING, MOSCOW, RUSSIA 27-29 MAY 2014

The overall objectives of the meeting are to a) share information about the concepts and tools of fiscal transparency and accountability and how these can be applied (from a central finance agency perspective) and b) to form a long term view of how the topic can be involved in the future work of PEMPAL Communities of Practice (COPs).

Pre-meeting events¹⁶

Day Zero-2, Sunday 25 May **COP Executive Committee meetings**
IACOP working group meeting

Day Zero-1, Monday 26 May **BCOP and IACOP working group meetings**
TCOP plenary meeting with group work sessions

18.00 Meeting of technical Resource Team

19.00 Cocktail welcome drinks

¹⁶ Separate agendas for pre-meetings were forwarded to the participants.



Day One – Tuesday 27 May

Day One Objectives: To ensure all participants have a shared understanding of (i) COP progress and achievements including past and possible future work in fiscal transparency and accountability; and (ii) fiscal transparency and accountability concepts and tools.

Time	Activity
08.00	Registration
08.30-8.50	<p>Opening and Agenda Overview:</p> <ul style="list-style-type: none"> • Deputy Head of Federal Treasury of Russia, Alexander Demidov • PEMPAL Secretariat, Gašper Pleško, Project Manager, Center for Excellence in Finance, Slovenia • Event Organizing Committee, Elena Nikulina, PEMPAL Team Leader, World Bank Overview of Agenda and Background Materials,
8.50-9.00	Introductions around the tables
09.00-10.00	<p>Session: PEMPAL Facilitating Practical Solutions in Public Financial Management across Europe and Central Asia: Report on Progress and Results from PEMPAL Team Leader and COP Chairs</p> <ul style="list-style-type: none"> • PEMPAL Team Leader: Elena Nikulina, Senior Public Sector Specialist, Public Sector and Institutional Reforms, ECA, World Bank • BCOP: Gelardina Prodani, BCOP Chair, Secretary General, Ministry of Finance, Albania • TCOP: Angela Voronin, TCOP Chair, Deputy Head of State Treasury, Ministry of Finance, Moldova • IACOP: Edit Nemeth, Acting Vice Chair, IACOP, Head of Central Harmonisation Unit, Ministry for National Economy • Feedback Collection Mechanisms: Arman Vatyanyan and Diana Grosu-Axenti (IACOP, World Bank), Collecting Feedback During the Meeting through Enabling Groups
10.00-10.30	Coffee Break
10:30-10:45	<p>Official welcome statements</p> <ul style="list-style-type: none"> • Minister of Finance of the Russian Federation, Anton Siluanov • Minister of Open Government of the Russian Federation, Mihail Abyzov • World Bank Country Director for Russia, Michal Rutkowski
10.45-12.00	<p>Session: Key Concepts, Performance and Initiatives</p> <ul style="list-style-type: none"> • Fiscal Transparency, Accountability and Participation – Adrian Fozzard, Sector Manager, Public Sector and Institutional Reforms, ECA, World Bank • International Monetary Fund’s New Fiscal Transparency Code and Evaluation –



	<p>Richard Hughes, Division Chief, Public Financial Management Division, Fiscal Affairs Department, IMF</p> <ul style="list-style-type: none"> • Openness, Transparency, Accountability: towards OECD Budgeting Principles – Jón Ragnar Blöndal, Head of Budgeting and Public Expenditures, OECD <p>Collation of fiscal transparency related assessments of PEMPAL member countries has been prepared by BCOP and has been distributed as background to all participants in the concept note (eg PEFA, OBI, IMF Fiscal ROSC, OECD surveys).</p>
12.00-12.30	Questions to Session Speakers: Key Concepts, Performance and initiatives
12.30-12.45	Group Photo
12.45-14.15	Lunch
14.15-15.30	<p>Session: Transparency Tools – Practical Experiences</p> <ul style="list-style-type: none"> • Effects of FMIS on Budget Transparency: Do Governments Report on Where the Money Goes? – Cem Dener, Senior Public Sector Specialist, and Saw Young (Sandy) Min, Junior Professional Officer, Governance & Public Sector Management, World Bank • Complex IT Solutions applied in the Russian Federation to assure Transparency and Accountability in the Public Sector – Elena Chernyakova, Director, Department of Information Technologies in Public and Municipal Financial Management and Budget Process Information Support, Ministry of Finance • BOOST – Public Expenditure Database – Ion Anghel, Head of IT Systems Development, S.E. "Fintehinform", Ministry of Finance, Moldova
15.30-16.00	Questions to Session Speakers: Practical Experiences
16.00-18.00	<p>Reform Issues and Challenges discussion - the plenary will be broken into groups to discuss questions on the topics of budget and treasury portals and/or transparency frameworks. Groups will meet back in plenary on the morning of Day 2, where overview presentations will be given on results of group discussions. (2.0 hours)</p> <p>Self-service coffee available from 16.00 in or near the discussion room venues.</p>
19.30-	Dinner in hotel



Day Two – Wednesday 28 May

Day 2 Objectives: To identify key tools that can facilitate fiscal transparency and accountability and to share information on how they have been used by PEMPAL and other countries.

Time	Activity
08.45-09.00	Introduction to Day’s Agenda (including brief report from feedback groups)
09.00-09.40	Discussion Group presentations from Day One afternoon discussions Presentations (partly prepared in advance with standardized 2 page format with assistance by Resource Team) to summarize key points covered by discussion groups held on Day One (4 Presentations - 10 minutes each).
09.40-10.40	Session: Transparency and Accountability Tools – Treasury Community of Practice perspective <ul style="list-style-type: none"> ○ What is the role of financial reporting in fiscal transparency and accountability? Michael Parry, TCOP international expert ○ Development of national financial reporting standards based on accrual and consolidation principles in line with international standards, as a basis for improving fiscal transparency: experience of the Russian Federation, Svetlana Sivets, Deputy Head of Budget Methodology Department, Ministry of Finance
10.40-11.10	Coffee Break
11.10-11.40	Questions to Session Speakers: TCOP perspective
11.40-12.40	Session: Transparency and Accountability Tools – Internal Audit Community of Practice perspective <ul style="list-style-type: none"> ○ How can internal and external audit be used by central budget agencies to facilitate accountability and transparency? Richard Maggs, IA COP international expert ○ Expert Panel Discussion
12.40-13.10	Questions to Session Speakers: IACOP perspective
13.10-14.30	Lunch at Hotel
14.30-15.30	Group Discussions – on identification of good practices in context of plans and progress of country members
15.30-16.00	Coffee Break
16.00-17.00	Group Discussions – on identification of good practices in context of plans and progress of country members



18.00-22.00	Cultural Program hosted by the Ministry of Finance of Russia
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Day Three – Thursday 29 May

Day 3 Objectives: To exchange information on how tools such as citizen guides to budget and participating in the open budget surveys can facilitate transparency and accountability.

Time	Activity
8.45-9.00	Introduction to Day’s Agenda including update from feedback groups
9.00-10.30	<p>Session – Transparency and Accountability Tools: Engaging Citizens in the Budget: why and how?</p> <ul style="list-style-type: none"> • The Global Initiative for Fiscal Transparency (GIFT) High Level Principles on Fiscal Transparency, Participation and Accountability, Juan Pablo Guerrero, Executive Director, GIFT • Good practices from PEMPAL members <ul style="list-style-type: none"> ○ Russia: Citizen’s Budget Project in Russia , Alexey Lavrov, Deputy Minister of Finance ○ Turkey: Budget Transparency in Turkey, Hakan Ay, Deputy Director General, DG Budget and Fiscal Control, Ministry of Finance • Good practices from outside PEMPAL region <ul style="list-style-type: none"> ○ Mexico: Right to Information and Budget Transparency in Mexico: A Decade of Achievements and Challenges, Juan Pablo Guerrero, former Information Commissioner and Secretary General, Federal Institute for Access to information and Data Protection <p>Russia and Turkey have been cited as examples of good practice. Mexico has also been suggested by IPB as a good example from outside the region. Examples of citizen budgets have been provided on USB stick (with other background materials) and some will be demonstrated throughout meeting.</p>
10.30-11.00	Coffee Break
11.00-11.30	Questions to Session Speakers: Transparency Tools: Engaging Citizens in the Budget: why and how
11.30-12.45	<p>Session - Transparency Tools: How to improve budget transparency as measured by the Open Budget Index?</p> <ul style="list-style-type: none"> • The International Budget Partnership (IBP): Open Budgets Transform Lives - Warren Krafchik, Director, IBP



	<p>Country Cases:</p> <ul style="list-style-type: none"> • Russia: Open Budget Index of the Russian Federation: goals and achievements, Ilya Sokolov, Director of the Budget Policy Department, Ministry of Finance • South Africa, Dr Kay V. Brown, Chief Director, Budget Planning, National Treasury <p>Note Russia came first in ‘Open Budget’ Index of PEMPAL members on 74/100, South Africa second worldwide on 90/100.</p>
12.45-14.15	Lunch at Hotel
14.15-14.45	Question to Session Speakers: Transparency Tools: How to improve budget transparency as measured by Open Budget Index?
14.45-16.30	<p>Formal Plenary Closing – Facilitated wrap up including emphasis of highlights and priorities for possible follow-up for each COP. Includes presentations from groups from IACOP assigned to collect feedback during meeting.</p> <p>Also includes Discussion Group presentations from Day Two afternoon discussions</p> <p>Presentations (partly prepared in advance with standardized 2 page format with assistance by Resource Team) to summarize key points covered by discussion groups held on Day Two (4 Presentations - 10 minutes each).</p>
16.30-17.00	Coffee - including Certificate and picture distribution , PEMPAL Secretariat

Friday May 30 – Departures except for Steering Committee members

9.00-12.00 PEMPAL **Steering Committee meeting**



ATTACHMENT 2: Design of Group Discussions

1. **During the meeting, countries were split into small groups to discuss important issues related to fiscal transparency and accountability.**¹⁷ On both Days 1 and 2 the plenary was



broken into 8 discussion groups of 18-20 people each based where possible on a mix of countries and COPs with only two languages present (to facilitate effective use of available simultaneous translation resources and ensure maximum flow of discussions). Each day, each group had two hours to discuss a set of questions. The results of the discussions were presented back to plenary the following day by a combination of two groups (ie 4

discussion group presentations were delivered on Day 2 and 3). The questions were designed in a way to ensure individuals and countries with different experiences and at various stages of reform could contribute to the discussions.

2. **The following questions distributed on Day 1 aimed to draw out country experiences in budget and treasury portals and fiscal transparency assessments:**

Day 1 Questions: Budget and Treasury portals (including portal demonstrations)

- Does your country use technology for transparency purposes? If so, please explain to the group how technology is used, and the benefits to your work of doing so? If not, what benefits do you see for a country developing tools similar to the ones demonstrated today?

Day 1 Questions: Fiscal transparency assessments

- Has your work been directly or indirectly affected by assessments related to fiscal transparency? If yes, explain to the group what these assessments were, how the results were used, and what impact they had on your work? (Examples of such assessments could be the Open Budget Index, IMF Fiscal Roscs, PEFA assessments, OECD surveys, other internal and external surveys and assessments).

¹⁷ Our PEMPAL members like small group discussions and have provided feedback over the years that such discussions are valuable to them and should be incorporated into the format of meetings, where feasible.



- If your work has not been impacted by such assessments, do you have any thoughts on the usefulness of such assessments from what you have heard from the expert speakers this morning?

3. **The following questions distributed on Day 2 aimed to identify good practices in the context of country based plans and progress:**

Day 2 Question: current plans and progress

- From your own experiences and from the presentations and discussions during this meeting, what do you see as good practices in strengthening fiscal transparency and accountability (drawing on the current plans and progress in your country)?

Day 2 Question: risks or practical problems

- Do you see any risks or practical problems with initiatives associated with fiscal transparency and accountability (from the perspective of budget, treasury or internal audit) and how can these be managed?

4. **Countries were sent the question related to their plans and progress several weeks before the meeting so they could prepare.** It was also essential to ensure that representatives from each COP (budget, treasury and internal audit) were present for the Day 2 discussions, so that a comprehensive plan from these three different functional areas within the central finance agency could be presented.

5. **As part of the discussion group design; seating plans and allocation of roles and how these roles would operate for both Days 1 and 2 groups were prepared by a sub-group of the organizing committee** who met regularly in the lead up to the meeting, and reported back

tit	name	last name	Day 1/2	role	Organization
Ms.	Elena	Nikulina	Group 1 eng-rus	Facilitator	TCOP/World Bank
Mr.	Adrian	Fozzard	Group 1	Expert	World Bank
Mr.	Cem	Dener	Group 1 Day 1 only	Expert	World Bank
Ms.	Maya	Gusarova	Group 2 eng-rus	Facilitator	BCOP/World Bank
Ms.	Galina	Kuznetsova	Group 2	Expert	World Bank
Mr.	Richard	Hughes	Group 2	Expert	IMF
Ms.	Yelena	Slizhevskaya	Group 3 eng-rus	Facilitator	World Bank
Mr.	Marius	Koen	Group 3	Expert	World Bank
Mr.	Warren	Krafchik	Group 3	Expert	IBP
Mr.	Arman	Vatyan	Group 4 eng-rus	Facilitator	IACOP/World Bank
Ms.	Soukeyna	Kane	Group 4	Expert	World Bank
Mr.	Juan Pablo	Guerrero Amparan	Group 4	Expert	Mexico/GIFT
Ms.	Deanna	Aubrey	Group 5 eng bcs	Facilitator	BCOP/PEMPAL consu
Ms.	Irene	Frei	Group 5	Observer	SECO/donor
Ms.	Kay	Brown	Group 5	Expert	South Africa
Mr.	Ljerka	Crnkovic	Group 6 bcs only	Facilitator	IACOP member
Mr.	Lewis	Hawke	Group 6	Expert with BCS translator	World Bank
Mr.	Sandy	Young Min	Group 6	Expert with BCS translator	World Bank
Ms.	Diana	Grosu Axenti	Group 7 rus only	Facilitator	IACOP consultant
Mr.	Jon	Blondal	Group 7 Day 1 only	Expert	OECD
Mr.	Richard	Maggs	Group 7	Expert	IACOP consultant
Mr.	Ion	Chicu	Group 8 rus only	Facilitator	TCOP/World Bank
Mr.	Michael	Parry	Group 8	Expert with russian translator	TCOP consultant
Mr.	Gregory	Kisunko	Group 8	Observer	World Bank

NOTES:

eng - English

rus - Russian

bcs - Bosnian-Croatian-Serbian

Rooms for Groups 1-5 discussions will have simultaneous translation

Rooms for Groups 6,7, 8 do not have such facilities so interpreters will have translators 'attached' to them for whisper translation



to the organizing committee on proposals and progress.¹⁸ The broader resource team attending the meeting (ie. the existing COP resource teams and the international experts and speakers), were assigned to specific groups, so that each of the groups had a facilitator to help with the organization of the discussions, a presenter to deliver the outcome of the discussions on the following day, and a team of resource experts to respond to any technical questions during the discussions (refer group allocations below).

6. **The facilitator and the presenter had the responsibility of capturing the conclusions into a pre-prepared PowerPoint template.** The facilitators were drawn from the existing technical COP Resource Teams that had supported COP events before and were therefore knowledgeable on how the network operates, and the presenters were drawn from volunteers from the discussion groups elected at the beginning of each discussion (COP Executive Committee members were also ready to take this role, if no volunteers were forthcoming from the group). Given the complexity of the context of the discussions and the need to ensure their effectiveness, a meeting of the team allocated to these roles, was held the day before the cross-COP meeting, and a guidance note on the various roles was distributed several weeks prior for comment.

¹⁸ This sub-group of the Organizing Committee responsible for the design of the discussion groups comprised Elena Nikulina, Ion Chicu, Deanna Aubrey and Angela Voronin.

ATTACHMENT 3: Feedback by MENA Observers



WORLD TRADE CENTER
MOSCOW

КОМПЕСС-ЦЕНТР

Dear PEMPEL Staff in Secretariat

- great thanks for giving us this opportunity to participate to this great event with a Cross-PEMPEL meeting held from 27th to 29th Mar, 2014 in Moscow.

1) This event gave us a big opportunity to know how such European Countries can be arranged on by one idea and one goal while they are from different regions, languages, and cultures.

2) We announce commonly that you gave us the idea to try to create an equal working group in MENA Region like PEMPEL. We need your assistance and invite you to have closer cooperation with us.



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Thank you

