

## LINKS TO DOCUMENTS DEVELOPED, COLLATED, AND TRANSLATED IN BCOP 2011-2023

BCOP's Knowledge Products 2017-2023 (materials are in most cases available in English, Russian, and Bosnian/Croatian/Serbian language, the language options can be changed on top of the listed linked page):

1. Breaking Challenges in Constructing Citizens Budgets for PEMPAL Countries (2017): [https://www.pempal.org/sites/pempal/files/event/BCOP/2020/bltwg\\_kp\\_on\\_citizens\\_budgets.pdf](https://www.pempal.org/sites/pempal/files/event/BCOP/2020/bltwg_kp_on_citizens_budgets.pdf)
2. Performance Indicators in PEMPAL Countries: Trends and Challenges (2018): [https://www.pempal.org/sites/pempal/files/event/BCOP/2020/ppbwg\\_kp\\_on\\_performance\\_indicators.pdf](https://www.pempal.org/sites/pempal/files/event/BCOP/2020/ppbwg_kp_on_performance_indicators.pdf)
3. Performance Budgeting and Spending Reviews in PEMPAL Countries: Practices, Challenges, and Recommendations (2020): <https://www.pempal.org/knowledge-product/performance-budgeting-and-spending-reviews-pempal-countries-practices-challenges>
4. Public Participation in Fiscal Policy and the Budget Process (2020): [https://www.pempal.org/sites/pempal/files/event/BCOP/2020/bcop\\_bltwg\\_knowledge\\_product\\_public\\_participation\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/BCOP/2020/bcop_bltwg_knowledge_product_public_participation_eng.pdf)
5. Participatory Budgeting: Public Participation Mechanisms for National Ministries of Finance (2021): <https://www.pempal.org/knowledge-product/mechanisms-national-ministries-finance-pempal-countries-design-participatory>
6. Participatory Budgeting for Youth (2021): <https://www.pempal.org/knowledge-product/participatory-budgeting-youth>
7. Conducting Rapid Spending Reviews to Identify Measures for Budget Balancing (2021): <https://www.pempal.org/knowledge-product/conducting-rapid-spending-reviews-identify-measures-budget-balancing>

8. Improving Clarity and Accessibility of Budget Documentation (2022):  
<https://www.pempal.org/knowledge-product/improving-clarity-and-accessibility-budget-documentation>
9. Spending Reviews: Trends in PEMPAL Countries Benchmarked to Trends in OECD Countries (2022): <https://www.pempal.org/knowledge-product/spending-reviews-trends-pempal-countries-benchmarked-trends-oecd-countries>
10. Spending Review Practices in the Netherlands (2022):  
<https://www.pempal.org/knowledge-product/spending-review-practices-netherlands>
11. Modernization of Budgeting: Current Directions and Tips (2022):  
<https://www.pempal.org/knowledge-product/bcop%E2%80%99s-knowledge-product-modernization-budgeting-current-directions-and-tips>

## Program and Performance Budgeting

1. Bohinj, Slovenia plenary meeting on program budgeting (meeting presentations available here)  
<https://www.pempal.org/events/program-budgeting>  
  
IMF blog article on meeting:  
<http://blog-pfm.imf.org/pfmblog/2012/05/program-budgeting-is-on-the-reform-agenda-across-europe-and-central-asia.html>
2. Tirana, Albania plenary meeting on selected aspects of program budgeting (meeting presentations available here)  
<https://www.pempal.org/events/selected-aspects-program-budgeting-and-performance-management>  
  
IMF blog article on meeting:  
<http://blog-pfm.imf.org/pfmblog/2013/05/twenty-one-countries-meet-in-albania-to-discuss-program-budgeting-reforms.html>
3. Performance-based Budgeting Manual by Marc Robinson  
[https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual_rus.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual\\_bos.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual_bos.pdf) Bosnian-Croatian-Serbian (BCS)

4. Moving towards a Strategic Advisory Approach on the Introduction of Results-oriented Budgeting by GIZ (March 2012 meeting):  
[https://www.pempal.org/sites/pempal/files/event/attachments/giz-study\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/giz-study_eng.pdf) ENGLISH
5. Examples of budget documentation from South Africa and Australia  
[https://www.pempal.org/sites/pempal/files/event/attachments/krywanio\\_international-example-handout-pack-uk-.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/krywanio_international-example-handout-pack-uk-.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/krywanio\\_international-example-handout-pack\\_ru.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/krywanio_international-example-handout-pack_ru.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/krywanio\\_international-example-handout-pack\\_srrh.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/krywanio_international-example-handout-pack_srrh.pdf) BCS
6. Materials from study visit to Poland on program budgeting at the local level (including summary report which provides overview of progress of reforms in participating countries):  
<https://www.pempal.org/events/bcop-study-visit-program-budgeting-local-level>
7. Collation of examples of key performance indicators by sector  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-2\\_3\\_pempal-bcop-sector-kpis-examples\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-2_3_pempal-bcop-sector-kpis-examples_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-2\\_3\\_pempal-bcop-sector-kpis-examples\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-2_3_pempal-bcop-sector-kpis-examples_rus.pdf) RUSSIAN  
[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-2\\_3\\_pempal-bcop-sector-kpis-examples\\_bcs.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-2_3_pempal-bcop-sector-kpis-examples_bcs.pdf) BCS
8. Materials from meeting with OECD related to participation in OECD Performance Budgeting Survey during 2016 (includes materials from OECD Senior Budget Officials (SBO) meeting of the Central, Eastern and South-Eastern European Countries (CESEE)  
<https://www.pempal.org/events/meeting-pempal-budget-community-practice-bcop-program-and-performance-budgeting-working-group>
9. Materials from the 2016 OECD SBO meeting of Performance and Results network including BCOP workshop to examine World Bank study on select country case studies and to discuss reforms with MoF France: <https://www.pempal.org/events/program-and-performance-budgeting-working-group-workshop-and-meeting-oecd-senior-budget>
10. Update on Program and Performance Working Group, the results of 2016 OECD Performance Budgeting Survey, five PEMPAL country cases, and group discussion summaries from the 2017 plenary meeting: <https://www.pempal.org/events/bcop-plenary-meeting>

11. Materials for the videoconference workshop of the Program and Performance Budgeting Working Group from September 2017, for which the examples or whole sets (depending on the country) of performance indicators from nine BCOP countries collected by the WG in Summer 2017 and distributed to members were discussed.  
<https://www.pempal.org/events/program-and-performance-budgeting-working-group-meeting>
12. Knowledge product on performance indicators in PEMPAL countries prepared by the BCOP Working Group and the country case presentation from Russian Federation, presented at the November 2017 OECD meeting of the Performance and Results Network, both available at <https://www.pempal.org/events/bcop-participation-oecd-senior-budget-officials-performance-and-results-network-meeting>. In addition, longer presentation of the knowledge product, along with sets of examples of programs and performance indicators from 10 PEMPAL countries, additional sets of performance indicators in health and education countries from 11 countries have been collected and distributed to all member countries of Program and Performance Budgeting Working Group via email.
13. Materials from the November 2017 OECD meeting of the Performance and Results Network on sessions on role of ICT and big data in performance budgeting, emerging trends and innovations in spending reviews, improving the use of evidence in performance budgeting, and best practices in performance budgeting (OECD draft principles:  
<http://www.oecd.org/gov/budgeting/seniorbudgetofficialsnetworkonperformanceandresults.htm>
14. Update on Program and Performance Budgeting Working Group, the Working Group's knowledge product on performance indicators in PEMPAL countries, presentation of the OECD's Draft Best Practices for Performance Budgeting, two PEMPAL country cases, and group discussion summaries from the 2018 plenary meeting:  
<https://www.pempal.org/events/bcop-plenary-meeting-improving-effectiveness-and-accountability-public-expenditures-and>
15. Materials from the workshop of the Program and Performance Budgeting Working Group on performance budgeting and indicators in Austria, hosted by the Austrian Ministry of Finance and the Federal Chancellery of Austria in March 2018 in Vienna:  
<https://www.pempal.org/events/bcop-plenary-meeting-improving-effectiveness-and-accountability-public-expenditures-and>

16. Update on Program and Performance Budgeting Working Group, presentation on the results of PEMPAL countries on 2018 OECD Performance Budgeting Survey, OECD Best Practices for Performance Budgeting, and group discussion summaries from the 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
17. Materials from the 2018 OECD meeting of the Performance and Results Network on sessions on using performance information for management, international trends in performance budgeting (including a presentation on results of OECD countries on 2018 OECD Performance Budgeting Survey), and strengthening the feedback loop and improving the quality and impact of annual performance reporting: <http://www.oecd.org/gov/budgeting/14thannualmeetingoftheoecdseniorbudgetofficialsperformanceresultsnetworkoecdparis26-27november2018.htm>
18. Presentation by the BCOP Resource Team on Results of the PEMPAL Countries on Survey Based on the 2018 OECD Performance Budgeting Survey and Comparison to OECD Countries, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
19. Presentation by the OECD on Trends in Public Investment Governance and Prioritization in OECD Countries, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
20. Materials from the July 2019 OECD meeting of CESEE SBO network for the sessions on Developing Key Performance Indicators and on Implementation of Performance Budgeting <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern>
21. Materials from the November 2019 Joint Workshop of PPBWG and BLTWG for the sessions on capturing citizens' satisfaction, perceptions, and engagement in performance indicators used for budgeting, including presentations from the World Bank, OECD, Ministry of Finance of France, and Treasury Board of Canada Secretariat: <https://www.pempal.org/events/joint-workshop-program-and-performance-budgeting-working-group-ppbwg-and-budget-literacy-and>
22. Materials from the November 2019 OECD meeting of the Performance and Results Network on sessions on country updates on performance budgeting in Estonia, Belgium, New Zealand, Poland, Scotland, the UK, and the US; session on budgeting for outcomes; and session on aligning performance budgeting and management: <https://www.oecd.org/gov/budgeting/performance-results-meeting-2019.htm>

23. Materials from the June 2020 VC with the Swiss authorities on PFM System and Performance Budgeting in the City of Berne: <https://www.pempal.org/events/bcop-videoconference-pfm-system-and-performance-budgeting-city-berne>
24. Materials from the May 2020 PPBWG VC on practices and challenges in performance budgeting and spending reviews, including presentation of PPWG KP and presentations of activities and research in the World Bank and the OECD by those organizations: <https://www.pempal.org/events/program-and-performance-budgeting-working-group-meeting-0>
25. Materials from the November 2020 PPBWG VC workshop on conducting rapid spending reviews to identify measures for budget balancing: <https://www.pempal.org/events/bcop-videoconference-ppwbg-conducting-rapid-spending-reviews-identify-measures-budget>
26. Materials from the November 2020 OECD meeting of the Performance and Results Network on session on performance and results and the Covid crisis; and session on linking performance budgeting with strategic priorities of the government: <https://www.oecd.org/gov/budgeting/performance-and-results-virtual-meeting-november-2020.htm>
27. OECD presentation on OECD's Draft Best Practices for Spending Review, the spending survey results for PEMPAL and OECD countries, and the spending review case studies of Croatia and Poland, from the OECD SBO CESEE meeting in which BCOP participated (June 2021): <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern-0>
28. BCOP presentation on trends in program and performance budgeting and linkages with managerial accountability, delivered at the IACOP meeting (December 2021): <https://www.pempal.org/events/program-and-performance-budgeting-working-group-participation-iacop-virtual-event-impact>
29. Presentations from the BCOP 2023 Plenary Meeting in Ljubljana (March 2023) on program and performance budgeting in Slovenia and Bulgaria: <https://www.pempal.org/events/bcop-plenary-meeting-hosted-ministry-finance-republic-slovenia-trends-public-spending>

## Spending Reviews and Evaluation Tools

1. Materials from study visit to Ireland on spending reviews (including summary report which provides overview of progress of reforms in participating countries):  
<https://www.pempal.org/events/pempal-bcop-study-visit-spending-reviews-ireland>
2. Irish manual for value for money evaluation (Russian and BCS translation available)  
<http://bcop.wikispaces.com/file/view/7.%20Value%20for%20Money%20Manual.pdf/476816326/7.%20Value%20for%20Money%20Manual.pdf>
3. BCOP plenary meeting 2014, Results-based Monitoring and Evaluation, Antalya Turkey,  
<https://www.pempal.org/events/bcop-plenary-meeting-results-based-monitoring-and-evaluation>
4. Linking information on policy effectiveness and efficiency to budget decisions in the Netherlands: OECD Journal on Budgeting article by Mickie Schoch and Corina den Broeder. English version can be accessed here:  
<http://bcop.wikispaces.com/Additional+Material+on+Result-Based+Monitoring+and+Evaluation>
5. Materials from the session on spending reviews from the 2017 OECD CESEE Senior Budget Official's Network meeting: <https://www.pempal.org/events/oecd-senior-budget-officials-regional-network-central-eastern-and-south-eastern-european>
6. Materials from the session on spending reviews from the 2018 OECD CESEE Senior Budget Official's Network meeting: <https://www.pempal.org/events/bcop-participation-oecd-senior-budget-officials-performance-and-results-network-meeting-and>
7. Materials from the 2018 OECD meeting of the Performance and Results Network on session on spending reviews:  
<http://www.oecd.org/gov/budgeting/14thannualmeetingoftheoecdseiorbudgetofficialsperformanceresultsnetworkoecdparis26-27november2018.htm>
8. Presentation by the BCOP Resource Team on Presentation on PEMPAL Countries' Practices, Challenges, and Plans Related to Spending Review, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
9. Presentation by the OECD on Trends and Best Practices in Spending Reviews in OECD Countries, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>



10. Materials from the July 2019 OECD meeting of CESEE SBO network for the session on Spending Reviews <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern>
11. Materials from the November 2019 Joint Workshop of PPBWG and BLTWG for the sessions on spending reviews, including presentations from the World Bank, Ministry of Finance of Italy, and Department of Public Expenditure and Reform of Ireland: <https://www.pempal.org/events/joint-workshop-program-and-performance-budgeting-working-group-ppbwg-and-budget-literacy-and>
12. Materials from the November 2019 OECD meeting of the Performance and Results Network on session on institutionalization, quality, and use of policy evaluation; session on pitfalls to avoid in designing a spending review process; and session on good practices for spending review: <https://www.oecd.org/gov/budgeting/performance-results-meeting-2019.htm>
13. Material from the BCOP 2021 Virtual Plenary Meeting (May 2021), including Preliminary Results of the Spending Review Surveys for PEMPAL Countries and for OECD Countries, and a presentation of PPBWG KP on Conducting Rapid Spending Review to Identify Measures for Budget Balancing: <https://www.pempal.org/events/2021-annual-bcop-plenary-meeting>

## Budget Openness (including transparency, literacy, and public participation)

1. OECD Best Practices for Budget Transparency:  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_3\\_oecd\\_best-practices-for-budget-transparency\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_3_oecd_best-practices-for-budget-transparency_eng.pdf) ENGLISH  
  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_3\\_oecd\\_best-practices-for-budget-transparency\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_3_oecd_best-practices-for-budget-transparency_rus.pdf) RUSSIAN  
  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_3\\_oecd\\_best-practices-for-budget-transparency\\_bcs.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_3_oecd_best-practices-for-budget-transparency_bcs.pdf) BCS
2. Full report from International Budget Partnership (IBP) on its 2012 Open Budget Index assessment (available in English and Russian and only)  
<http://internationalbudget.org/wp-content/uploads/OBI2012-Report-English.pdf>



3. IMF Code of Good Practices on Fiscal Transparency  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_1\\_imf-draft-2014-fiscal-transparency-code\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_1_imf-draft-2014-fiscal-transparency-code_rus.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_1\\_imf-draft-2014-fiscal-transparency-code\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_1_imf-draft-2014-fiscal-transparency-code_rus.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_1\\_imf-draft-2014-fiscal-transparency-code\\_bcs.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_1_imf-draft-2014-fiscal-transparency-code_bcs.pdf) BCS
4. OECD Principles of Good Budgetary Governance  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_2\\_draft-oecd-principles-of-budgetary-governance\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_2_draft-oecd-principles-of-budgetary-governance_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_2\\_draft-oecd-principles-of-budgetary-governance\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_2_draft-oecd-principles-of-budgetary-governance_rus.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-1\\_2\\_draft-oecd-principles-of-budgetary-governance\\_bcs.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-1_2_draft-oecd-principles-of-budgetary-governance_bcs.pdf) BCS
5. Guidelines of the Russian Federation for the Citizens Guide to the Budget  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-3\\_4\\_russian-federation\\_citizen-budget\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-3_4_russian-federation_citizen-budget_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-3\\_4\\_russian-federation\\_citizen-budget\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-3_4_russian-federation_citizen-budget_rus.pdf) RUSSIAN
6. South Africa Citizens Guide to the Budget  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-3\\_5\\_southafrica\\_2014\\_people\\_s\\_guide\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-3_5_southafrica_2014_people_s_guide_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-3\\_5\\_southafrica\\_2014\\_people\\_s\\_guide\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-3_5_southafrica_2014_people_s_guide_rus.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_day-3\\_5\\_southafrica\\_2014\\_people\\_s\\_guide\\_bcs.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-3_5_southafrica_2014_people_s_guide_bcs.pdf) BCS
7. Cross-COP concept note with PEMPAL country assessment and transparency guidelines  
[https://www.pempal.org/sites/pempal/files/event/attachments/2014-pempal-cross-cop-concept-note\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/2014-pempal-cross-cop-concept-note_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/2014-pempal-cross-cop-concept-note\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/2014-pempal-cross-cop-concept-note_rus.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/2014-pempal-cross-cop-concept-note\\_bcs.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/2014-pempal-cross-cop-concept-note_bcs.pdf) BCS

8. Summary report on 2014 Cross-COP meeting on fiscal transparency and accountability  
[https://www.pempal.org/sites/pempal/files/event/attachments/1-cross\\_cop\\_pempal-moscow-summary-report-final\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/1-cross_cop_pempal-moscow-summary-report-final_eng.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_cop\\_pempal-moscow-summary-report\\_rus\\_1.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_cop_pempal-moscow-summary-report_rus_1.pdf) RUSSIAN  
[https://www.pempal.org/sites/pempal/files/event/attachments/cross\\_cop\\_pempal-moscow-summary-report-final\\_bcs.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/cross_cop_pempal-moscow-summary-report-final_bcs.pdf) BCS
9. Budget transparency reforms of South Africa <https://www.pempal.org/events/bcop-executive-committee-study-tour-national-treasury> The Public Financial Management Act (1999) has been translated into Russian and the Key Performance Indicator EXCEL tool has been translated into both Russian and BCS languages as requested by the BCOP Executive Committee. (Refer wiki)
10. Regional and International Budget Literacy Practices: County case studies of Canada, UK and Russian Federation approaches of making the government's budget more understandable to citizens through citizen budgets and IT portals, student projects, and development of core curriculum for schools. Materials from the workshop, including PEMPAL survey results, are available here <https://www.pempal.org/events/bcop-budget-literacy-workshop-oecd-sbo-meeting>
11. Findings of a global study of budget literacy practices covering over 30 countries undertaken by the World Bank including lessons learnt and useful resources for incorporating budget literacy in school curricula; including examining the available diverse methods and materials to teach budget literacy; and different models of how to build capacity to promote budget literacy education. Materials can be found at: <https://www.pempal.org/events/pempal-bcop-wg-budget-literacy-and-transparency>
12. Citizens' Budget and Participation at the State and Local Levels in Croatia. Materials can be found here <https://www.pempal.org/events/study-visit-budget-literacy-and-transparency>  
*Citizens Budget in Croatia - City of Pazin (in BCS only but provides good example of format and presentation approach):* [http://proracun.pazin.hr/wp-content/uploads/2015/02/Proracun\\_u\\_malom\\_gradu\\_Pazin\\_2015.pdf](http://proracun.pazin.hr/wp-content/uploads/2015/02/Proracun_u_malom_gradu_Pazin_2015.pdf)
13. *Open Budget Index 2015* results in English and Russian  
<http://internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>

14. Citizen Budget of Kyrgyz Republic translated on request of BCOP Executive Committee and for planned future meetings of Budget Literacy Working Group:  
<https://www.pempal.org/about/governance/ex-com-bcop> (posted under BCOP Executive Committee meeting minutes for 2015)
15. Concept note on new Working Group on Budget Literacy and Transparency (prepared by the Russian Federation <https://www.pempal.org/events/bcop-budget-literacy-workshop-oecd-sbo-meeting>)
16. Materials on meeting of Working Group with International Budget Partnership (IBP) in 2016 on Open Budget Index success factors and approaches to Citizens' Budgets. Includes methodological guidelines on how to prepare Citizens' Budgets shared by Russian Federation, Kyrgyz Republic and Moldova and guidelines from IBP. <https://www.pempal.org/events/plenary-meeting-budget-community-and-meeting-budget-literacy-and-transparency-working-group>
17. Update from Budget Literacy and Transparency Working Group, outline of knowledge product on how to break challenges in preparing Citizens' Budgets; and latest information from GIFT including country cases on public participation approaches and from International Budget Partnership on changes in the Open Budget Survey from the 2017 plenary meeting:  
<https://www.pempal.org/events/bcop-plenary-meeting>
18. Presentations from the Russia Budget Literacy Conference:  
<https://www.pempal.org/events/budget-literacy-and-transparency-working-group>
19. Presentations and documents from the BCOP thematic Working Group on Budget Literacy and Transparency (includes the Budget Transparency Toolkit from OECD)  
<https://www.pempal.org/events/budget-literacy-and-transparency-working-group>
20. Materials from the session on promoting fiscal transparency from the 2017 OECD CESEE Senior Budget Official's Network meeting (including the launch of the final OECD Toolkit in Budget Transparency): <https://www.pempal.org/events/oecd-senior-budget-officials-regional-network-central-eastern-and-south-eastern-european>
21. Materials from the workshop of the Budget Literacy and Transparency Working Group from October 2017, including the public participation background paper, as well as presentation of IBP on preliminary findings of the Open Budget Survey on public participation and presentation of GIFT on standards, tools, and international experience in public participation in fiscal policy: <https://www.pempal.org/events/program-and-performance-budgeting-working-group-meeting>

22. Update on Budget Literacy and Transparency Working Group, the Working Group's knowledge product on public participation in fiscal policy and the budget process, presentation of the International Budget Partnership Open Budget Survey's results on public participation and GIFT's presentation on takeaways and insights from this survey and new cases identified in the GIFT's Guide on Public Participation, two PEMPAL country cases, and group discussion summaries from the 2018 plenary meeting: <https://www.pempal.org/events/bcop-plenary-meeting-improving-effectiveness-and-accountability-public-expenditures-and>
23. Materials from GIFT Workshop on Digital Tools, IT, and Citizen Engagement <https://www.pempal.org/events/bcop-participation-oecd-senior-budget-officials-performance-and-results-network-meeting-and>
24. Materials from the session on public participation and budget transparency from the 2018 OECD CESEE Senior Budget Official's Network meeting <https://www.pempal.org/events/bcop-participation-oecd-senior-budget-officials-performance-and-results-network-meeting-and>
25. Materials from the 2018 Moscow Financial Forum's international conference on Citizens' Participation as a Development Resource: Russian and International Experience with Participatory Budgeting: <http://mff.minfin.ru/en/archive/2018/materials/>
26. Materials from 2018 learning visit on public participation in Portugal and Joint BLTWG-GIFT Workshop: <https://www.pempal.org/events/bcop-budget-literacy-and-transparency-working-group-bltwg-learning-visit-public-participation>
27. GIFT presentation on Public Engagement at the National Level: Specific Features, Examples and Lessons from Working with Stakeholder Groups, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
28. Presentation by the Ministry of Finance of Uzbekistan on Progress in Fiscal Transparency and Public Participation Reforms in Uzbekistan, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
29. Presentation by the Ministry of Finance of Croatia on Public Participation Innovations in Croatia, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
30. Presentation by the Ministry of Finance of the Russian Federation on Participatory Budgeting Practices in Sakhalin, Russian Federation, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>

31. Material prepared by the World Bank LISP project for the Workshop on Participatory Budgeting held within the BCOP 2019 plenary meeting:  
<https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
32. Material from the VC workshop of the BCOP Budget Literacy and Transparency Working Group (BLTWG) on Mainstreaming Public Participation in Fiscal Policy and Budget Processes: Developing BCOP Knowledge Products for PEMPAL Countries:  
<https://www.pempal.org/events/meeting-bcop-budget-literacy-and-transparency-working-group-bltwg>
33. Materials from the November 2019 Joint Workshop of PPBWG and BLTWG for the sessions on capturing citizens' satisfaction, perceptions, and engagement in performance indicators used for budgeting, including presentations from the World Bank, OECD, Ministry of Finance of France, and Treasury Board of Canada Secretariat:  
<https://www.pempal.org/events/joint-workshop-program-and-performance-budgeting-working-group-ppbwg-and-budget-literacy-and>
34. Presentation with advice on preserving budget transparency and citizens' engagement from the April 2020 Virtual Workshop on Budget Related Response to Covid Emergency:  
<https://www.pempal.org/events/pfm-during-and-after-covid-19-pandemic>
35. Materials from the May 2020 BLTWG VC on public participation in fiscal policy and budget process, including presentation of BLTWG KP and presentations on Open Budget Survey results by the IBP and on public participations trends and good practices by the GIFT:  
<https://www.pempal.org/events/budget-literacy-and-transparency-working-group-0>
36. Materials from September 2020 IBP's Webinar on Sector Budget Transparency in the COVID-19 Response (attended by BCOP), available at <https://live-international-budget-partnership.pantheonsite.io/open-budget-survey/sector-budget-transparency>
37. Materials from the November 2020 BLTWG VC workshop on Mechanisms for National Ministries of Finance to Facilitate Participatory Budgeting at Subnational Level and to Design Participatory Budgeting Initiatives at the National Level:  
<https://www.pempal.org/events/pempal-bcop-videoconference-ppwbw-mechanisms-national-ministries-finance-facilitate>

38. Virtual presentation of PEMPAL BCOP knowledge resources in participatory budgeting for Uzbekistan authorities in February 2021): <https://www.pempal.org/events/presentation-pempal-bcop-member-countries%E2%80%99-experience-participatory-budgeting-uzbekistan>
39. Presentations from the Virtual Joint Workshop of BCOP's WGs on KP developments in March, 2021: <https://www.pempal.org/events/joint-meeting-bcop%E2%80%99s-working-groups-analytical-and-administrative-tasks-progress-and-plan>
40. Presentations from the 2021 BCOP Virtual Plenary Meeting (May 2021) on two BLTWG's KPs on participatory budgeting, and findings and recommendations from IBP's report on transparency of fiscal policy responses to the COVID-19 pandemic: <https://www.pempal.org/events/2021-annual-bcop-plenary-meeting>
41. Presentations from the BLTWG Virtual Workshop on Improving Transparency and Understanding within Budget Planning Process (October 2021) on initiatives for increasing budget openness in Uzbekistan, IT for budget data transparency in Ukraine, and ways to increase transparency and budget literacy as seen by the journalistic community and experience of South Africa: <https://www.pempal.org/events/ways-ministries-finance-improve-transparency-and-budget-literacyunderstanding-within-budget>
42. Material from the BCOP 2021 Virtual Plenary Meeting (May 2021), including presentations of the two BLTWG's KPs on participatory budgeting, and findings and recommendations from IBP's report on transparency of fiscal policy responses to the COVID-19 pandemic: <https://www.pempal.org/events/2021-annual-bcop-plenary-meeting>
43. BCOP's Participation in the OECD SBO CESEE meeting in Bucharest (October 2022), a session on budget communication: <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern-1>
44. Presentations from the BCOP 2023 Plenary Meeting in Ljubljana (March 2023) on current global practices in budget openness presented by IBP and public participation and the use of digital tools in the budget cycle presented by GIFT: <https://www.pempal.org/events/bcop-plenary-meeting-hosted-ministry-finance-republic-slovenia-trends-public-spending>

1. Minsk, Belarus plenary meeting on capital budgeting (meeting presentations available here including summary report)  
<https://www.pempal.org/events/reforms-capital-budgeting-practices>
2. United Kingdom Green Book (project appraisal and evaluation in central government)  
[https://www.pempal.org/sites/pempal/files/event/attachments/uk-green-book\\_eng.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/uk-green-book_eng.pdf) ENGLISH  
  
[https://www.pempal.org/sites/pempal/files/event/attachments/uk-green-book\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/uk-green-book_rus.pdf) RUSSIAN  
  
[https://www.pempal.org/sites/pempal/files/event/attachments/uk-green-book\\_bos.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/uk-green-book_bos.pdf) BCS
3. Presentation by the BCOP Resource Team based on data collected from PEMPAL countries and the World Bank data on Key Concepts and Trends in Capital Budgeting and Results of the Pre-event Survey of PEMPAL Countries, from the BCOP 2019 plenary meeting:  
<https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
4. Presentation by the World Bank data on New Methodology for Public Investment Planning approach: Infrastructure Prioritization Framework (IPF), from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
5. Presentation by the OECD on Trends in Public Investment Governance and Prioritization in OECD Countries, from the BCOP 2019 plenary meeting:  
<https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
6. PEMPAL Country Case Studies on Issues in Capital Budgeting/Public Investment by the Ministry of Croatia, Ministry of Finance Bulgaria, Federal Ministry of Finance from Bosnia and Herzegovina, and Ministry of Finance of the Russian Federation, from the BCOP 2019 plenary meeting: <https://www.pempal.org/events/2019-annual-bcop-plenary-meeting>
7. Materials from the July 2019 OECD meeting of CESEE SBO network for the session on Capital Budgeting <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern>
8. Materials from the IBP webinar on Sector Budget Transparency in the COVID-19 Response: <https://live-international-budget-partnership.pantheonsite.io/open-budget-survey/sector-budget-transparency>



## Wage Bill Management

1. Sebastian Eckardt, Zachary Mills *What Goes Up Must Come Down – Cyclicalities in Public Wage Bill Spending*, Policy Research Working Paper, World Bank, 2014
  - a. *Establishment Control & Pay Determination*, World Bank, Governance and Public Sector Management Group
  - b. *Salary Top-Ups*, World Bank, Governance and Public Sector Management Group

These materials can be found under the folder for BCOP pre-meetings:

<https://www.pempal.org/events/pempal-network-met-fiscal-transparency-and-accountability>

2. Findings of the World Bank's multi-country study Improving Government Performance through Pay Flexibility in the Civil Service. <https://www.pempal.org/events/videoconference-wage-bill-management-1>
3. Examination of KPHYS, the public personnel expenditure system of the Government of Turkey. <https://www.pempal.org/events/videoconference-wage-bill-management-2>
4. Preliminary findings of the recent study on enhancing efficiency of human resources in the public sector organizations in Latin America countries. Presentation was made by Mariano Lafuente from Inter-American Development Bank. (Presentation available on request).
5. Approach of Croatia to wage bill management <https://www.pempal.org/events/bcop-meeting-working-group-wage-bill-management>
6. Wage Bill Forecasting Model Demo and Training Manual, prepared by Zac Mills, World Bank  
(to be shared at request)
7. Approach of Slovenia to wage bill management: <https://www.pempal.org/events/study-visit-public-sector-pay>

## Fiscal Consolidation – discussed during 2015 plenary meeting:

Examination of different country case studies on successful fiscal consolidation adjustments and discussion groups who exchanged experiences and discuss possible approaches and options to fiscal consolidation challenges. <https://www.pempal.org/events/bcop-plenary-meeting-fiscal-consolidation>

**Fiscal Rules** – discussed during 2016 plenary meeting:

<https://www.pempal.org/events/plenary-meeting-budget-community-and-meeting-budget-literacy-and-transparency-working-group>

## **Fiscal Risks management**

1. Material from the 2017 BCOP plenary meeting, including the presentations from the IMF and the World Bank, as well as country cases of Albania and Latvia:  
<https://www.pempal.org/events/bcop-plenary-meeting>
2. Materials from the July 2019 OECD meeting of CESEE SBO network for the session on Fiscal Risks Management <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern>

**Intergovernmental Fiscal Relations** - discussed during 2018 plenary meeting, including the presentations from the World Bank, PEFA Secretariat, and OECD as well as country case of Austria: <https://www.pempal.org/events/bcop-plenary-meeting-improving-effectiveness-and-accountability-public-expenditures-and>

## **Role of Parliament in Budgeting**

1. Materials from study visit to examine role of Austria's Parliament (including summary report which provides overview of progress of reforms in participating countries):  
<https://www.pempal.org/events/bcop-study-visit-role-austrias-parliament-budgeting>
2. Ian Lienert (IMF) The Role of the Legislature in Budget Processes available in English and Russian only.  
[https://www.pempal.org/sites/pempal/files/event/attachments/role\\_of\\_legislature\\_in\\_budget\\_processes.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/role_of_legislature_in_budget_processes.pdf) ENGLISH  
[https://www.pempal.org/sites/pempal/files/event/attachments/imf-role-of-parliaments\\_rus.pdf](https://www.pempal.org/sites/pempal/files/event/attachments/imf-role-of-parliaments_rus.pdf) RUSSIAN

## **IT Systems for Budget Planning**

1. Materials from study visit to Georgia to examine IT systems for budget planning including a presentation of Croatian <https://www.pempal.org/events/it-systems-budget-planning>

## **Budget Planning and Management of EU funds**

1. Materials from study visit to examine Slovenia's approach to budget planning and management of EU funds in English and BCS only.

## Gender Budgeting

1. Materials from the session on gender budgeting from the 2017 OECD CESEE Senior Budget Official's Network meeting: <https://www.pempal.org/events/oecd-senior-budget-officials-regional-network-central-eastern-and-south-eastern-european>
1. OECD's presentation on gender budgeting from the OECD CESEE SBO Meeting in which BCOP participated (October 2022): <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern-1>

## Materials from country-to-country study visits

1. Uzbekistan to Slovenia <https://www.pempal.org/events/study-tour-slovenia-officials-ministry-finance-uzbekistan>
2. Uzbekistan to Croatia <https://www.pempal.org/events/study-tour-croatia-officials-ministry-finance-uzbekistan>
3. Ukraine to Estonia <https://www.pempal.org/events/study-visit-type-b—ukraine-estonia>

## General Country Cases in Budgeting

2. Materials from the July 2019 OECD meeting of CESEE SBO network for the sessions on budgeting in Bulgaria, Budgeting in Belarus, and Budgeting in Slovak Republic <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern>
3. Materials from the June 2020 VC with the Swiss authorities on PFM System and Performance Budgeting in the City of Berne: <https://www.pempal.org/events/bcop-videoconference-pfm-system-and-performance-budgeting-city-berne>
4. Presentation on budgeting in Romania from the OECD CESEE SBO Meeting in which BCOP participated (October 2022): <https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern-1>

Covid-related Budgeting Issues (note that additional presentations related to PPB and BLT topics are listed under those topics)

1. Budget-Related Response to Covid – discussed during April 2020 BCOP VC:  
<https://www.pempal.org/events/pfm-during-and-after-covid-19-pandemic>
2. World Bank presentation on Potential Impacts of Covid-19 on Fiscal Policy and Performance Budgeting (BCOP May 2021 Plenary Meeting):  
<https://www.pempal.org/events/2021-annual-bcop-plenary-meeting>

## Climate-Responsive and Green Budgeting

1. World Bank presentation on Climate Change Budget Tagging (BCOP May 2021 Plenary Meeting): <https://www.pempal.org/events/2021-annual-bcop-plenary-meeting>
2. Presentation on entry points for climate-change governance by the World Bank and n the draft Framework and Guide for Ministers and Ministries of Finance by the Coalition of Finance Ministers for Climate Action in BCOP Workshop (January 2023):  
<https://www.pempal.org/events/bcop-workshop-green-budgeting-strengthening-role-ministries-finance-driving-climate-actions>
3. Presentations from the BCOP 2023 Plenary Meeting in Ljubljana (March 2023) on climate-responsive PEFA framework and on the experience of PEMNA countries in budgeting for climate change: <https://www.pempal.org/events/bcop-plenary-meeting-hosted-ministry-finance-republic-slovenia-trends-public-spending>

## Budgeting for Baseline Expenditures

1. Presentations by the IMF, Ministry of Finance of France, and Ministry of Finance of the Slovak Republic from the workshop on budgeting for baseline expenditures (December 2021): <https://www.pempal.org/events/thematic-bcop-workshop-budgeting-baseline-expenditures>

## Elements and Features of Successful Budget Institutions

1. OECD's presentation on the Draft OECD Spending Better Framework from the OECD CESEE SBO Meeting in which BCOP participated (October 2022), a comprehensive and integrated analysis of the key elements and features of successful budget institutions,

“connecting the dots” of various budget reform initiatives:

<https://www.pempal.org/events/bcop-participation-meeting-oecd-senior-budget-officials-central-eastern-and-southeastern-1>

## Health Sector Budgeting

1. Presentations from the BCOP 2023 Plenary Meeting in Ljubljana (March 2023) on experience in health sector spending in OECD countries and on World Bank’s public expenditure reviews in health sector in ECA region:  
<https://www.pempal.org/events/bcop-plenary-meeting-hosted-ministry-finance-republic-slovenia-trends-public-spending>