



DAY 2: GROUPS 1 & 4

Group 1	Group 4
Bulgaria	
Belarus	Egypt
Moldova	Moldova
Russia	Russia
Tunisia	Romania
Turkey	Tajikistan

Good Practices (1)

- **legislative provisions on public finance management transparency and accountability principles, good law on budget system and financial accountability,**
- **development of a clear strategy (action plan) on implementation of these principles,**
- **program budget,**
- **disclosure of macroeconomic indicators laying the basis for calculation of budget indicators, as well as information on the reasons for deviation of actual values from plan**
- **citizens budget, public consultations on the budget statement**
- **close attention of NGOs, independent analysis of the budget process**

Good Practices (2)

- **informative user friendly website/ single portal with consolidated information and access options**
- **open source publication of information on budget execution at the level of budget holders, prompt update of information directly from the treasury system**
- **interactive website options, users can generate their reports, analytical functions**
- **single clearly defined reporting formats for all levels, application of international financial reporting standards, explanations to financial data, combination of financial and non-financial indicators**
- **use of integrated PFM information systems, (electronic budget, integration of electronic procurements with the treasury system, ...), as well as integration of budget and financial information in electronic government instruments (electronic services, ...)**

Problems, Risks

- **Technical difficulties in ensuring public participation in budget statement discussions (easier to organize at the local level), it is impossible to satisfy all the needs (difficult to make citizens realize the existence of budget constraints)**
- **Lack of feedback (citizens' response to the citizens budget)**
- **Insufficient financial literacy of the population, members of parliament, journalists**
- **Contradictory results of evaluations carried out by different donor organizations**
- **Abundant information - not necessarily a good thing, it is important to ensure information quality and user-friendly format**
- **Lack of approved single clear reporting standards and formats**
- **Lack of sufficient financial, administrative, human resources for implementation of transparency instruments (skills to prepare information for publication, IT specialists, media experts, ...)**
- **Difficulties in perception and implementation of the public sector audit concept (the control concept is more habitual in the countries of the region)**
- **Difficulties in delimitation of closed and open information categories**
- **Lack of political support (government may have other priorities)**



Thank You