

# 1. Establishment of the new system for strategic planning and development management

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- ◆ The objective is to create a comprehensive and efficient strategic planning and management system, within the framework of the strategic planning and development management system
  - clearly defined elements, stakeholders and resources in order to achieve a balanced socio-economic development in the long run.
- ◆ The establishment of the system means improving the coordination, planning procedures and monitoring of the implementation of strategic documents to ensure their coordination and compliance.
- ◆ It clear link between strategic documents and the state budget,
- ◆ enhancing the analytical approach that connects the implementation of objectives with policy development measures with performance indicators that will help evaluate the effect of achieved objectives and implementation of development policy measures



## 2. New accounting and reporting standards

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- ◆ There is now a lot more harmonisation of standards, particularly across Europe where every government's accounts are notarised by Eurostat under their European System of Accounts (ESA2010)
- ◆ These standards focus more on accrual concepts and incorporate better contingencies and other liabilities
- ◆ Reform of the financial reporting system to improve the quality of data in the financial statements, which are used as one of the key basis for the Fiscal Report
  - National funds
  - EU funds



### 3. More emphasis on the budget transparency and citizen's participation in budgetary processes

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In past years significant moves were made regarding budget transparency and citizen's participation in budgetary processes

#### 1. QUESTION OF MOTIVATION

- A lot of work to be done with lots of effort
- The outcomes often were not valued enough by the public
- Example: only few visits to the citizen's guide to the budget

#### 2. LACK OF IMPLEMENTATION IN PRACTICE - need for the repressive corrective measures?

#### 3. NEED FOR BETTER UNDERSTANDING OF PRINCIPLE AND MECHANISMS OF PUBLIC PARTICIPATION AMONG PUBLIC SERVANTS

#### 4. NECESSARY METHODOLOGY IMPROVEMENT - the methodology does not foresee unexpected events

