

Report on Study Tour Trip
Slovakia, August 5-9, 2007
Ministry of Finance of the Republic of Tajikistan

Study tour to Slovakia was organized on 5-9 August 2007 for the Ministry of Finance of the Republic of Tajikistan officials with focus on the general issues related to the mid-term budget planning within the system of the financing of the school education in Slovakia.

First two days were fully devoted to the financial system of Slovakia induction. Presentations review practically covered entire specter of issues on budget planning system, including strategic planning, mid-term program on state outlays, politics and budget interdependence, as well as budgeting based on work outcomes. Presentations on how to implement budget and manage expenses with adjustments were useful so far. An important impression was made by the information and technology system assigned for the Slovak state financial management, i.e. system's structural design, coverage, abilities, and general functionality, considering its continually upgrading and progression, which give additional possibilities of qualitative analyses and right decisions making.

Despite the fact that there was only one day programmed for induction on financing of the educational system in Slovakia, organizers could provide quite voluminous information on the Ministry of Education and alternative methods during the meeting with independent expert. The main issue of discussion was system of individual financing in Slovakia, model of which is remarkable with its clarity, logicity and simplicity. Besides, the system actively involves institutions of local governing empowered and able to independently make principal decisions on administration and financing of educational institutions.

During our trip to Peschana city, organizers afforded opportunity to directly discuss problems related to financing of schools on local level and familiarization with local self-government finances, sources of revenues, rights and powers in process of decision making and local budget implementation.

Generally, it is worth while saying that study tour to Slovakia organized for the officials of Ministries of Finance and Education of Tajikistan fully justified its aims, and despite tight time frame, it allowed to examine systems of finance planning and budget implementation, which function from 2004, and take up introduction in the Republic of Tajikistan.

Taking into account that introduction of individual financing system in education is fulfilled though involvement of the consultants from Armenia, it is necessary to mention that structure of government was seriously reformed and acting system of individual financing is linked with the government. In Slovakia system of individual financing is identical to the existing system in Tajikistan. In this case the model of Slovak individual financing system is more suitable for Tajikistan.

The most important process for Tajikistan is introduction of new schemes and technologies. Therefore, it is very useful to familiarize with analysis of events in process of introduction in historical aspects, with consecution of action and logic in decision-making. All these can help to avoid making mistakes and will provide more consistent actions. The only one disadvantage during the study tour to Slovakia was lack of

attention paid to these issues, though the most possible reason of the disadvantage was short period of trip and lack of time to cover those aspects.

Countries of the Eastern Europe, including Slovakia, have started conduction of reforms much earlier than in countries of CIS. Besides, reforms in these countries fulfilled with the continuous support of the European Union that considerably expedited results development. By now these countries have new rules and procedures, which just followed up by Tajikistan, keep up with specialists on introduction of new technologies, and links with them makes great value. Concerning Slovakia I'd say that additional factor of its development is appeared to be decentralization of the Government. However, Tajikistan has not proceeded to the issue, World Bank, US Agency for the International Development and other international financial institutions conducted several researches, and the issue on decentralization has been stated in all programs on government reforms of the republic. Study of Slovakia experience allows considering budget planning, individual financing, financial independency of the local authorities, etc. in totality, that will help to exactly apply relevant tools accounting timing, locality and scopes.

It is practical to have experience exchange with such countries as Slovakia on continuous basis, where it will be very useful to make more detailed and in-depth studying of methods and technologies for particular specialists, involving consultants from this country.

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