LINKS TO DOCUMENTS COLLATED AND TRANSLATED ON ISSUES DISCUSSED IN BCOP 2011-2018

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>

1. 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

1. Performance-based Budgeting Manual by Marc Robinson

<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>    RUSSIAN

<https://www.pempal.org/sites/pempal/files/event/attachments/pb-budgeting-manual_bos.pdf>    Bosnian-Croatian-Serbian (BCS)

1. Moving towards a Strategic Advisory Approach on the Introduction of Results-oriented Budgeting by GIZ

<https://www.pempal.org/sites/pempal/files/event/attachments/giz-study_eng.pdf>  ENGLISH

<https://www.pempal.org/sites/pempal/files/event/attachments/giz-study_rus.pdf>  RUSSIAN

<https://www.pempal.org/sites/pempal/files/event/attachments/giz-study_bos.pdf>

BCS

1. 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> ENGLISH

<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_srhr.pdf> BCS

1. 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>

1. 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> ENGLISH

<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> BCS

1. 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>

1. 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>
2. Update on Program and Performance Working Group, the results of 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>
3. 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>
4. 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.
5. 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>
6. 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>
7. 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>

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>

1. BCOP plenary meeting 2014, Results-based Monitoring and Evaluation, Antayla Turkey, <https://www.pempal.org/events/bcop-plenary-meeting-results-based-monitoring-and-evaluation>
2. 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>
3. 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>

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 – discussed during 2017 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>

Fiscal and Budget Transparency

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> ENGLISH

<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> BCS

1. 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](http://internationalbudget.org/wp-content/uploads/OBI2012-Report-Russian.pdf)

<http://internationalbudget.org/wp-content/uploads/OBI2012-Report-Russian.pdf>

1. 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> ENGLISH

<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> BCS

1. 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> ENGLISH

<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> BCS

1. 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> ENGLISH  
<https://www.pempal.org/sites/pempal/files/event/attachments/cross_day-3_4_russian-federation_citizen-budget_rus.pdf> RUSSIAN

1. 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> ENGLISH

<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> BCS

1. 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> ENGLISH

<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> BCS

1. 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> ENGLISH  
   <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> BCS

1. Budget transparency reforms of South Africa https://www.pempal.org/events/bcop-executive-committee-study-tour-national-treasuryThe 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)
2. 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>
3. 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>
4. 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_grada_Pazin_2015.pdf>

1. *Open Budget Index 2015* results in English and Russian <http://internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/publications-2/full-report/>
2. 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)
3. 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>
4. 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>
5. 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 Suryey from the 2017 plenary meeting:

<https://www.pempal.org/events/bcop-plenary-meeting>

1. Presentations from the Russia Budget Literacy Conference: <https://www.pempal.org/events/budget-literacy-and-transparency-working-group>
2. 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>
3. 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>
4. 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>
5. 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>

Capital Budgeting

1. Minsk, Belarus plenary meeting on capital budgeting (meeting presentations available here including summary report)

<https://www.pempal.org/events/reforms-capital-budgeting-practices>

1. 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> ENGLISH

<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> BCS

Wage Bill Management

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

1. 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
2. Examination of KPHYS, the public personnel expenditure system of the Government of Turkey. <https://www.pempal.org/events/videoconference-wage-bill-management-2>
3. 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).
4. Approach of Croatia to wage bill management <https://www.pempal.org/events/bcop-meeting-working-group-wage-bill-management>
5. Wage Bill Forecasting Model Demo and Training Manual, prepared by Zac Mills, World Bank

(to be shared at request)

1. Approach of Slovenia to wage bill management: <https://www.pempal.org/events/study-visit-public-sector-pay>

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>

1. 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> ENGLISH

<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.

<https://www.pempal.org/events/study-visit-budget-planning-and-management-eu-funds>

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>

Materials from other study visits

Uzbekistan to Slovenia <https://www.pempal.org/events/study-tour-slovenia-officials-ministry-finance-uzbekistan>

Uzbekistan to Croatia <https://www.pempal.org/events/study-tour-croatia-officials-ministry-finance-uzbekistan>

Ukraine to Estonia <https://www.pempal.org/events/study-visit-type-b-–-ukraine-estonia>

Contents of BCOP Wiki (http://bcop.wikispaces.com)

Once you subscribe to BCOP wiki, you can access the following additional documents:

* MoF organizational structure charts of all BCOP members (collated by BCOP Resource Team)
* Macro-fiscal synopsis
* Summary of Fiscal Consolidation reports
* Examples of key performance indicators by sector
  + Material from Bosnia and Herzegovina (DFID SPEM Project): Program Budgeting Handbook with Examples of Performance Measures
* Examples of budget documentation formats
* Additional Georgian Material from the Study Visit on IT Systems in Budget Planning
  + 2012 State Budget, Programs and Capital Projects in Budget
  + Methodology for Program Budgeting in Georgia
* Material from Croatia: Template for Fiscal Impact Assessment and Table Bridging Strategic Plan with Budget
* Additional Material on Result-Based Monitoring and Evaluation
  + Brief with Main RBME Definitions (prepared by the Resource Team for the 2014 BCoP Plenary meeting)
  + OECD article Linking information on policy effectiveness and efficiency to budget decisions in the Netherlands
  + World Bank publication Towards the Institutionalization of Monitoring and Evaluation Systems in Latin America and the Caribbean (including David Shand's article)
  + World Bank publication How to Build M&E Systems to Support Better Government
* Documents from Russia: 2012 Plan for Improving Expenditure Efficiency and Plan for Improvement of Public Finances until 2018
* Documents from Albania on connection of strategic planning with budgeting (Albanian Government Decree on Process for Preparation of the National Strategy; Overview of the Albanian Integrated Planning System)
* Documents from Slovenia on Public Sector Salary System Act; Collective Agreement; and Decree on Promotion to Salary Grades

PEMPAL Website and Library

Documents of activities by BCOP (and other COPs) can be accessed at: [www.pempal.org](http://www.pempal.org) under the drop down menus of ‘activities’

Other documents can be located in the PEMPAL library at [www.pempal.org/library](http://www.pempal.org/library)