BCOP Thematic Survey on Budget Literacy.

The survey was organized on the initiative of the Budget Community of Practice (BCOP) and was designed to collect information from all countries represented in the BCOP Working Group on budget literacy (15 countries of the 21 member countries in BCOP).

The survey started collecting responses on the 15th of April, 2015 with deadline of 8th of May, 2015.

The survey was designed in 3 languages: English, Russian, and Bosnian-Croatian-Serbian.

Link to online version of the survey - https://ru.surveymonkey.com/r/QV2ZSRN

Concept note for survey available at - http://www.pempal.org/event/read/140

Invitation to take part in the survey was sent to 15 countries. BCoP Working Group members. Representatives of 14 countries filled in the questionnaire in electronic format: Albania, Armenia, Belarus, BiH, Croatia, Kazakhstan, Kyrgyz Republic, Moldova, Romania, Russia, Tajikistan, Turkey, Ukraine, and Uzbekistan.

Here we analyze all 14 responses – one from each country.

Survey consists of 24 questions.

Survey was prepared by Deanna Aubrey and Maya Gusarova (World Bank) with Part 2 drawn from International Budget Survey sources. Nina Duduchava (World Bank) supported survey conversion into survey instrument and prepared this report.

Part 1: EDUCATION AND PROMOTION IN BUDGET LITERACY

Q1. Requested the name of the country to be provided, to facilitate the rest of the survey results

Q2. Are there national curricula and frameworks which encourage instruction in budget literacy as part of subjects/learning areas?

Q3. What levels are these provided at?

| | What levels are these provided at | | | | | | | |
|--------------------|-----------------------------------|----|---------|-----------|-----------------|-------|----------------|--|
| Country | Yes | No | Primary | Secondary | Tertiary levels | Other | Do not know | |
| Albania | Yes | | | | X | | | |
| Armenia | | No | | | | | | |
| Belarus | Yes | | | | X | x | | |
| BiH | Yes | | | | x | | | |
| Croatia | Yes | | | x | X | x | | |
| Kazakhstan | Yes | | | x | X | | | |
| Kyrgyz Republic | Yes | | | | x | x | | |
| Moldova | Yes | | | x | X | | | |
| Romania | | No | | | | | | |
| Russia | Yes | | | x | X | | | |
| Tajikistan | Yes | | | | X | x | | |
| Turkey | | No | | | | | | |
| Ukraine | Yes | | | | X | x | | |
| Uzbekistan | Yes | | х | x | X | | | |
| 14 | 11 | 3 | 1 | 5 | 11 | 5 | 0 | |

Q4. Please provide an explanation of any initiatives in these areas and the role of MoF, or

government

| Country | |
|--------------------|--|
| Albania | In the university education, there are subjects related to public finance and budget management, but there is no involvement of the Government/MoF in this context. |
| | MoF personnel are attracted as lecturers to address issues of fiscal policy in the framework of training, professional development (post-university education). Many of them lecture in universities and colleges. In high schools, the budget issues are included in some subjects such as "Economics." Under the economic profile of study stated separately subject dedicated to budget, including the budget of the Republic of Belarus. |
| Belarus | |
| | https://savjetovanja.gov.hr/ E-Consultation application enables all interested parties to have an overview of open public consultations, as well as to take an active participation in the process. For active follow up and participation in public consulting processes, E-Consultation application requires user's registration. In 2014, total of 544 public consultation processes on draft laws and other rules and regulations have been implemented. Out of 11,587 comments given by the interested public which have been taken into consideration for further consideration by the public authorities, total of 3,366 have been accepted, while 2,743 have been partially accepted. In procedures related to laws, other rules and regulations drafting procedures, more than half of interested public's comments have been published. These data illustrate an increase in transparency of public administration bodies' operations, as well as growing citizens' involvement in public policies design processes. In 2015, further development of consultation process with interested public will be stimulated via central consultancy portal, E-Consultation, an Internet operated portal for consultancy with the public, where citizens, entrepreneurs, civil society and other interested public will be enabled an easier access to all open consultancy processes with state bodies, and be able to in more simple manner send their comments and suggestions related to draft regulations improvement. |
| Croatia | |
| | Creating new economic specialties, approval of curricula and research topics, publication of innovations and responses to questions from citizens in specialized magazines, on the MoF web-site and other social media |
| Kazakhstan | 1 There is the Tanining Control of Minister of Finance of the Komput Depublic which since to |
| Kyrgyz Republic | 1. There is the Training Centre at Ministry of Finance of the Kyrgyz Republic , which aims to improve capacity of civil servants and employees of various organizations in the area of PFM. 2. MoF forms on an annual basis Citizens Budget, which sets out in simple terms the basic parameters of the state budget. 3. On the basis of the Management Academy under the President of the Kyrgyz Republic there are training on financial / budgetary Literacy. 4. MoF of the Kyrgyz Republic provides manuals to high schools. |
| ^ | Joint project of WB and Russian MoF on to improve budget literacy in Russia. |
| Russia | |
| Tajikistan | The Tajik State National University has such subject as state budget. In addition, at this stage the Tajik Institute of Finance work, which basically has a focus in education in the area of fiscal policy, budgeting, etc. |
| | Economy issues including of financial literacy are part of curricula of some special schools. Such |
| Ukraine | curricula are in the competence of the Ministry of Education and Science.Ministry initiated introduction of the electronic training-simulation complex teaching financialliteracy, there was prepared the manual on budget literacy |
| Uzbekistan | noracy, there was prepared the manual on budget neracy |

Q5. Does any other informal or formal training exist on how to analyze or understand

government's budgets?

Q6. Please provide an overview of these initiatives:

| Country | Yes | No | Overview |
|----------------|-----|-----|--|
| Albania | 105 | No | |
| 1 Hound | | 110 | There operates a training center under the Ministry of Finance of the Republic of |
| | | | Armenia |
| Armenia | Yes | | |
| Belarus | | No | |
| | | | In previous period, several nongovernmental organizations have provided education |
| | | | series for different levels of government in Bosnia and Herzegovina's institutions |
| | | | (most frequent local ones) related to citizens' involvement in budget enacting |
| BiH | Yes | | process, understanding of budgetary process, etc. |
| | | | http://www.mfin.hr/hr/proracun-za-gradane On Ministry's web pages, interested |
| Croatia | Yes | | public can find Citizens' Guide. |
| | | | There were developed the uniform rules on formation and deployment of civil budget |
| | | | (planning, execution, analysis and control of the budget) in the form of reports, |
| | | | infographics, slides. Joint Order of the MoF and the Ministry of National Economy. |
| Vanalshatan | Yes | | Online video-conferencing, webinars teaching the basics of the budget (the |
| Kazakhstan | res | | procedures and results). MoF holds regular public hearings on the budget in the regions, as well as holding |
| | | | information and training seminars for various target groups (Non-Profit |
| Kyrgyz | | | Organizations, the media, and municipal officials). In addition, the municipalities |
| Republic | Yes | | independently conduct public hearings on local budgets. |
| Republic | 105 | | There are a lot of events organized by different Civil Society organizations (CSOs), |
| | | | public institutions for different groups of interests: Trade unions, representatives of |
| | | | legislative bodies of local governments, members of CSOs, students from universities |
| | | | etc. Topics discussed are: a) features of medium term fiscal policy and of the budget; |
| | | | b) ongoing reforms in public finance area; program budgeting as a toll for monitoring |
| Moldova | Yes | | of implementation policy agenda and of providing public services etc. |
| | | | From 2007 was established a new budget classification in order to facilitate |
| | | | implementation of European System of Accounts (ESA). During the last time it was |
| | | | held different courses regarding to budget and strategic planning. Until September |
| Romania | Yes | | this year every head of economic departments must have certificate in ESA. |
| | | | Increased budget literacy among the population (budget for citizens), the further |
| | | | development of the project (annual publication of analytical material to the federal law on the federal budget in a format accessible to the citizene), the development of |
| | | | law on the federal budget in a format accessible to the citizens), the development of the Unified portal of the budgetary system and within it the module "Budget for the |
| Russia | Yes | | citizens", budget calculator |
| Tajikistan | Yes | | |
| Turkey | | No | |
| Ukraine | 1 | No | |
| | | | |
| | | | Periodic meetings on the ground with the population (citizens' assemblies) on |
| Ursh olrfatare | V | | advocacy, parliamentary meetings, ministries and departments familiarize staff with |
| Uzbekistan | Yes | 1 | the approved plan of income-expenditure budget |
| 14 | 10 | 4 | 9 |

Q7. Please indicate who is the target group for this training.

| Country | Govern ment | Media | Non- Government Organizations | Parli ame ntari ans | Parliament research or support offices | Auditors | Other |
|------------|----------------|-------|-------------------------------------|------------------------------|---|----------|--|
| Albania | | | | | | | |
| Armenia | | | | | | x | Ministers, departments, municipalities |
| Belarus | | | | | | | |
| BiH | Х | Х | Х | Х | х | | Citizens |
| Croatia | Х | Х | Х | Х | Х | х | |
| Kazakhstan | | | | | | x | College students, students of the Academy and universities, civilians, government officials, business community |
| Kyrgyz | | | | | | | |
| Republic | Х | Х | Х | Х | Х | х | |
| Moldova | Х | | Х | Х | Х | | |
| Romania | Х | | | | | Х | |
| Russia | | | | | | | RF citizens |
| Tajikistan | | | | | | | |
| Turkey | | | | | | | |
| Ukraine | | | | | | | |
| Uzbekistan | Х | Х | Х | Х | Х | | |
| 9 | 6 | 4 | 5 | 5 | 5 | 5 | 4 |

Q8. How would you rate the level of budget literacy of the following groups of people?

| Country | | | Non- | | Parliament | |
|------------|-----------|--------|---------------|--------------|-----------------|----------|
| v | Governmen | | Government | Parliamentar | research or | |
| | t | Media | Organizations | ians | support offices | Auditors |
| Albania | High | Medium | Medium | Medium | High | High |
| Armenia | Medium | Low | Low | Medium | Medium | Medium |
| Belarus | High | Medium | Low | Medium | Medium | High |
| BiH | High | Low | Medium | Medium | Medium | High |
| Croatia | High | Medium | High | High | High | High |
| Kazakhstan | High | Medium | Medium | High | High | High |
| Kyrgyz | | | | | | |
| Republic | Medium | Low | Medium | Low | Medium | High |
| Moldova | Medium | Medium | Medium | Medium | Medium | Medium |
| Romania | High | Medium | Medium | Medium | don't know | High |
| Russia | High | Medium | Medium | Medium | Medium | Medium |
| Tajikistan | High | Medium | Medium | High | Medium | High |
| Turkey | High | High | High | Medium | High | High |
| | | don't | | | | |
| Ukraine | High | know | Medium | High | High | High |
| Uzbekistan | High | High | Medium | High | Medium | High |
| 14 | H-11 | H-2 | H-2 | H-5 | H-5 | H- 11 |
| | M - 3 | M - 8 | M -10 | M - 8 | M- 8 | M - 3 |
| | L-0 | L- 3 | L -2 | L-1 | L - 0 | L - 0 |
| | DK - 0 | DK- 1 | DK- 0 | DK- 0 | DK -1 | DK- 0 |

Q9. Who develops the formal training materials on budget literacy in your country?

| Country | Edu | MoF | | | | | | |
|------------|-------|-------|-----------|---------------|------------|-------------|---------|----------------|
| | catio | or | | | | | | |
| | nal | their | Ministry | | PFM | | Not | |
| | sect | equiv | of | Civil Service | training | Independent | applica | |
| | or | alent | Education | Agency | institutes | consultants | ble | Other |
| Albania | | | | | | | Х | |
| Armenia | | Х | | | | Х | | |
| Belarus | х | | Х | | Х | | | |
| BiH | | Х | | | | Х | | |
| | | | | | | | | Local level of |
| Croatia | | х | | | х | | | government |
| Kazakhstan | Х | Х | Х | Х | Х | | | |
| Kyrgyz | | | | | | | | |
| Republic | | Х | | | Х | Х | | |
| Moldova | | Х | Х | | Х | Х | | |
| Romania | х | Х | | | | | | |
| Russia | | Х | Х | | | Х | | |
| Tajikistan | х | Х | | | Х | | | |
| Turkey | | Х | | | | | | |
| Ukraine | | | Х | | | | | |
| Uzbekistan | | Х | Х | | | | | |
| 14 | 4 | 11 | 6 | 1 | 6 | 5 | 1 | 1 |

Q10. Are information campaigns and knowledge promotion of governments budgets undertaken in

your country? Q11. Please choose one or more of the following approaches that are adopted.

| Country | | | Print and | Interact | | |
|------------|-----|----|-----------|----------|---------|--|
| country | | | audio | ive | Special | |
| | Yes | No | media | media | events | Other |
| Albania | | No | | | | |
| Armenia | Yes | | Х | Х | | |
| Belarus | | No | | | | |
| BiH | Yes | | Х | | | |
| Croatia | Yes | | | x | | Within every Ministry and other state bodies exist organizational units whose authorities relate to financial plans design, which ultimately present a part of state budget. Aside that, some local level units organize workshops and run discussions on draft budget before its enacting. Also, some of the units have an application on its Internet pages where citizens can leave their proposals on current year's possible budget design for their unit. Citizens find their unit's budget closer, and so in that manner, their awareness of local level's budgets enables them improved understanding of state level budget as well. |
| Kazakhstan | Yes | | | | х | Financiers Day, Tax-worker Day, Accountant Day |
| Kyrgyz | | | | | | |
| Republic | Yes | | х | х | х | |
| Moldova | Yes | | | | Х | |
| Romania | | No | | | | |
| Russia | Yes | | Х | Х | Х | |
| Tajikistan | Yes | | Х | | | |
| Turkey | | No | | | | |
| Ukraine | | No | | | | |
| Uzbekistan | Yes | | Х | | | |
| 14 | 9 | 5 | 6 | 4 | 4 | 2 |

Q12. Please provide explanation of initiatives including who develops the materials and manages the campaigns.

| Country | |
|------------|---|
| Armenia | Probably you mean: MoF manages these campaigns, publishes interactive budget |
| | As already mentioned, budget design campaigns are inherent to local level, and for that |
| | reason, initiative, drafting of materials and overall campaigns are run by local self- |
| BiH | governments units. |
| | As previously mentioned, initiatives and campaigns are most frequently implemented |
| Croatia | by nongovernmental sector organizations. |
| | MoF in cooperation with the Association of Financiers Association of Taxpayers and the |
| Kazakhstan | National Chamber of entrepreneurs, professional accountancy bodies |
| Kyrgyz | Information on budget literacy disseminates by different methods. MoF together with the trust |
| Republic | fund plays a leading role in the preparation and dissemination of the materials. |
| | Especially Ministry of finance is in charge for preparation of training materials and |
| Moldova | organizational issues. Frequently, it is assisted by international partners and CSOs |
| | Lectures of the Minister of Finance, conducted in schools and universities (MoF prepares |
| Russia | materials) |
| Uzbekistan | Materials are prepared by MoF specialists |
| 8 | |

Q13. Do the journalists in your country report on the government's budget? **Q14.** Are these reports well presented, and an accurate summary?

| | | | Are these re | eports well pres | sented, and an accurate summary? |
|--------------------|-----|----|--------------|------------------|--|
| Country | Yes | No | Yes | No | Please provide more information |
| | | | | | There is no deep and comprehensive analysis, |
| Albania | Yes | | | No | undertaken by journalist in this context. |
| Armenia | Yes | | Yes | | |
| | | | | | Journalists highlights the most significant events in the budget (budget approval, significant new social spending, MoF Collegium clarification). As a rule MoF is preparing a press release of the |
| | | | | | events, but sometimes the media to prepare their own review or analysis of the budget, such initiatives often not properly reflect budget aspects. In this case, the MoF press secretary |
| | | | | | connects with the media and sometimes the |
| Belarus | Yes | | | No | materials are adjusted. |
| BiH | Yes | | | No | More targeted journalists' education in public finances field is necessary. |
| | | | | | Media reporting is mostly on track. For possible clarifications requirements, participants in the budget drafting procedure are contacted, and, based on Pubic Information Accessibility Act, obliged to provide answers to their inquiries in |
| Croatia | Yes | | Yes | | legally prescribed deadline. |
| Kazakhstan | Yes | | Yes | | Journalists participating in the annual collegiate MoF, at meetings of the Parliament, at the meetings of the Government. They interviewing experts MoF, etc. |
| Kyrgyz Republic | Yes | | Yes | | The source of information for the media is basically MoF on-line resources MoF. Meanwhile, journalists are not always accurate in describing budgetary information. |
| Moldova | Yes | | Yes | | And yes and no. Sometimes facts and not presented as they are and are not presented most important and relevant information. |
| Romania | 100 | No | | | |
| Russia | Yes | | | No | There are inaccuracies in the budgetary data |
| Tajikistan | Yes | | | | Facts are not always objectively and correctly stated. In such cases MoF and other relevant institutions submitted clarifications on objective findings. |
| Turkey | Yes | | Yes | | |
| Ukraine | Yes | | | No | Position of journalists tend to focus on criticism of the budget and do not always have sufficiently substantiated basis. |
| Uzbekistan | Yes | | Yes | | |
| 14 | 13 | 1 | 7 | 5 | |

Q15. Do Civil Society Organizations (or coalition of CSOs) or other non-government organizations assess or scrutinize the government's budget?

role of CSOs Country Yes No CSOs are, in general, part of the preliminary discussion sessions held during the Yes Albania presentation of the budget proposal, especially concerning the fiscal measures. No Armenia No Belarus Yes Civil society organizations are foremost a corrective factor whose goal is to increase transparency in budget enacting and implementing processes, as well as to bring it closer and make it more clear to citizens who are not so familiar with the BiH matter GONG is a civil organization founded in 1997 in the Republic of Croatia, whose Yes aim is to encourage citizens to take more active involvement in the political processes. The goal of GONG' operations is promotion and elevating human and civil rights, as well as encouraging and empowering citizens to participate in the political processes. GONG is promoting the culture of dialogue, candor, transparency and responsibility in the public domain, while respecting human and civil rights through research, advocacy and education, on its own or in collaboration with individuals and/or organizations that share its values. For example, in April this year, in the Republic of Croatia Parliament, GONG has organized a round table on the topic: "How are citizens involved in the decision making process? Participative budgeting and other examples from Croatia". The round table was organized in cooperation with Finance and State Budget Committee and Local and Regional Local Self-government Committee of the Croatian Parliament. Aside state and local bodies' representatives, the event was attended by scientists from the institutes and university, as well as entrepreneurs. Croatia Round table event was also followed up and reported on by Croatian media. CSO representatives have the right to ask questions at the web-sites, newspapers, Yes Kazakhst magazines, contact the Ministry' blog of questions and answers, to initiate questions through members of the Parliament and government organizations an CSOs play an important role in discussing and making recommendations on the Yes Kvrgvz budget of the country. Problems: fragmented and narrowly focused in asking Republic questions of CSOs, low level of feedback between state. bodies and CSOs. They take part of discussions on medium term budget framework, especially related Yes with tax policy, expenditure priorities identification etc. There are two main problems in relation with CSOs: 1) proposals received from their part are not justified and assessed from economic, fiscal and social point of view; 2) there is a lack of impartiality because of their specific interest and not deep and complex Moldova understanding of all aspects of public sectors financed form national public budget. Do not kno Romania W Yes The process is currently only in the development stage in our country Russia Tajikistan Yes CSOs limited participate in budget hearings. Yes they can participate the discussions during the Plan and Budget Committee phase of the draft Budget. They can also be present in the parliament and monitor the discussions during the plenary sessions. Turkey In preparing the draft of the state budget talks with representatives of trade unions Yes Ukraine and employers are held CSOs are involved at the stage of preliminary discussion of the budget at the Yes Uzbekista special meetings, however, not all of these participants are economists, so there is a perception of the complexity of the budget information

N0 - 2; Do not know - 1

n

14

11

Q16. What is the role of CSOs in relation to the budget discussion in your country

Q17. Has your country introduced any other policies except training or communication campaigns to improve budget literacy?

| Country | No, but there are plans to introduce policies to improve budget literacy | No and there are no plans to introduce policies to improve budget literacy | Yes | what kind of policies |
|--------------------|--|---|-----|---|
| Albania | х | | | |
| Armenia | x | | | |
| Belarus | | х | | |
| BiH | | x | | |
| Croatia | | | x | As stated in the previous answers. |
| Varabhatan | | | | Each year, advocacy group including professionals and managers from the MoF travel to all regions of the country to meet with |
| Kazakhstan | | v | X | citizens |
| Kyrgyz Republic | | X | | |
| Moldova | | | | |
| | х | | | |
| Romania | x | | | |
| Russia | | | x | The annual publication of the Budget for the citizens on the MoF web-site, the further development of a Unified portal of the budget system |
| Tajikistan | | | | |
| Turkey | x | | | |
| Ukraine | | X | | |
| T-h alt days | | | | Ministry developed of the electronic training-simulation complex "Financial Literacy" where are some issues on budget |
| Uzbekistan | 5 | 4 | X | literacy. |
| 13 | 5 | 4 | 4 | |

Q18. What do you see are the key challenges for improving budget literacy?

- 1. Lack of access to reliable media and/or communication technologies
- 2. Apathy and/or lack of interest of citizens
- 3. <u>Confusion from too much information currently being presented</u>
- 4. Misunderstanding of economic and technical concepts and terminology
- 5. Lack of understanding of role of government
- 6. Lack of budget to fund government initiatives
- 7. Unclear budget processes and practices and/or budget continually changing from reform processes
- 8. <u>Weak civil society sector</u>
- 9. Weak or biased media
- 10. <u>Weak budget literacy within government etc. so difficult to focus on improving literacy outside of government</u>
- 11. Other

| Country | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|------------|---|---|---|----|---|---|---|---|---|----|----|
| Albania | Х | | Х | х | | | | х | Х | | |
| Armenia | | | | х | | | | х | | | |
| Belarus | | х | | х | | | | | | | |
| BiH | Х | х | | х | | х | | | х | | |
| Croatia | | | Х | | | х | | | | | |
| Kazakhstan | Х | | | | | | | | | | |
| Kyrgyz | | | | | | | | | | | |
| Republic | | | | х | | х | | | х | х | |
| Moldova | Х | | | х | | | | | Х | | |
| Romania | | | | х | | | Х | | | | |
| Russia | Х | х | | х | х | | х | | | | |
| Tajikistan | | | Х | х | | | | х | Х | | |
| Turkey | | | х | | | | | | | | |
| Ukraine | | | х | х | | | | | | | |
| Uzbekistan | Х | | х | х | | | | | | | |
| 14 | 5 | 3 | 6 | 11 | 1 | 3 | 2 | 3 | 5 | 1 | |

Q19. What are your thoughts on how to best improve budget literacy in your country?

| Country | |
|--------------------|--|
| | Introducing, in the near future, a Citizens Budget Document, as well as actively involving |
| Albania | CSOs in the budget process and discussion. |
| Armenia | Develop and implement training programs |
| Belarus | For me the most optimal is the preparation (by MoF) of the simplified review on the public sector and placing it in the public domain (Internet). Those who are interested in these issues will be familiar with it. |
| BiH | With joint cooperation of governmental and nongovernmental sector on those activities. |
| Croatia | To improve economy which enables improved living conditions for citizens. Due to the lack of financial sources, people are mostly struggling to create basic living conditions (housingnourishmentclothing), and only after that one can expect an upgrade, even though it is all connected. |
| Kazakhstan | Information should be clear and accessible to every citizen of all ages |
| Kyrgyz Republic | We would like to study and introduce advanced techniques for budget literacy improvement. |
| Moldova | Simplicity - presenting accessible information for wide public (simple and sizable info, understandable way); Credibility - ensure that information presented to society is correct. Regularity - there should be an proper calendar according to which information is presented; Accessibility - people should get information without hard efforts. |
| Romania Russia | Create a base definition for all budgetary line which could be easy understand by each stakeholders; Create and develop cost standards who could be use in budget framework; Awareness for all authorizing officers of the importance of results-based budgeting The project for improving budget literacy in Russia has already started. It would be better to study the experience on this issue in the following countries: South Africa, New Zealand, USA, Canada, France, and Estonia. |
| | MoF may hold training sessions for both media and CSO which can also include students, |
| Turkey | interested citizens. |
| Ukraine | To improve budget literacy among the population we need to develop easily understood form of information about the budget both at the stage of its development, and at the stage of execution. It would be useful to develop a system of socially significant indicators and constantly update it and improve it taking into account the views of the public. |
| 12 | |

Part 2: ACCESSIBILITY OF KEY BUDGET DOCUMENTS TO CITIZENS

Q20. Wich of the following key budget documents are prepared by your government?

- 1. <u>Pre-Budget Statement</u>
- 2. Executive's Budget Proposal
- 3. Enacted Budget
- 4. <u>Citizens Budget</u>
- 5. In-Year Report
- 6. Mid-Year Review
- 7. End-Year Report

| Country | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|------------|----|----|----|---|----|----|----|
| Albania | Х | Х | х | | х | Х | Х |
| Armenia | Х | Х | х | | х | | Х |
| Belarus | Х | Х | х | | | х | Х |
| BiH | | х | х | | х | х | Х |
| Croatia | | х | х | Х | х | Х | Х |
| Kazakhstan | Х | | х | Х | х | Х | Х |
| Kyrgyz | | | | | | | |
| Republic | Х | х | х | х | х | х | Х |
| Moldova | Х | Х | х | | х | х | Х |
| Romania | | х | х | | х | Х | Х |
| Russia | Х | Х | х | Х | х | | Х |
| Tajikistan | Х | Х | х | Х | | | Х |
| Turkey | Х | Х | х | | х | Х | Х |
| Ukraine | | х | х | | х | Х | Х |
| Uzbekistan | Х | Х | х | | х | | Х |
| 14 | 10 | 13 | 14 | 4 | 12 | 10 | 14 |

Q21. Which of the following key budget documents are available publicly and free of charge?

- Pre-Budget Statement
 Executive's Budget Proposal
 Enacted Budget
- <u>Citizens Budget</u>
 <u>In-Year Report</u>
- 6. Mid-Year Review
- 7. End-Year Report
- 8. Audit Report

| Country | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------|---|---|----|---|---|---|----|---|
| Albania | Х | Х | Х | | Х | Х | Х | |
| Armenia | Х | Х | Х | | Х | | Х | Х |
| Belarus | | | Х | | | Х | Х | |
| BiH | | Х | Х | | | | | Х |
| Croatia | | х | х | Х | х | Х | Х | Х |
| Kazakhstan | | | х | Х | Х | | Х | |
| Kyrgyz | | | | | | | | |
| Republic | Х | х | х | Х | х | х | х | х |
| Moldova | Х | Х | х | | х | Х | Х | Х |
| Romania | | | х | | | | | |
| Russia | | | х | Х | х | | Х | |
| Tajikistan | | | х | Х | | | Х | |
| Turkey | Х | Х | х | | х | Х | Х | Х |
| Ukraine | | Х | х | | х | Х | Х | |
| Uzbekistan | Х | | Х | | | | Х | |
| 14 | 6 | 8 | 14 | 5 | 9 | 7 | 12 | 6 |

Q22. Do you have e-version of the Citizen's Budget (e.g. Budget Portal) for the national or subnational budgets?

| Country | Yes, both for national and subnational budgets | Yes, but only for national budget | No |
|--------------------|--|-----------------------------------|----|
| Albania | | | x |
| Armenia | x | | |
| Belarus | | | x |
| BiH | | | x |
| Croatia | x | | |
| Kazakhstan | x | | |
| Kyrgyz Republic | | Х | |
| Moldova | | | x |
| Romania | | | x |
| Russia | x | | |
| Tajikistan | | Х | |
| Turkey | | x | |
| Ukraine | | | x |
| Uzbekistan | | | x |
| 14 | 4 | 3 | 7 |

Q23. Please indicate the key challenges preventing budget documents to be available to the public

| ~ | | | | | x 1 0 | | |
|------------|-----------|--------|------------|----------|-------------|--------------|--|
| Country | | | | - | Lack of | | |
| | Lack of | x 1 | Lack of | Low | public | X 1 C | |
| | support | Lack | relevant | public | understandi | Lack of | |
| | from the | of | expertise | interest | ng of the | budget | |
| | political | leader | and | in the | budget | to | Other |
| | level | ship | experience | budget | concepts | support | Other |
| | | | | | | | Actually, all the budget documents (see 16 and |
| | | | | | | | 17) are published on the |
| | | | | | | | MoF's official website, |
| | | | | | | | thus available to the |
| Albania | | | | | | | public, free of charge. |
| Armenia | | | | | | | puono, nee or enanger |
| | | | | | | | Citizens themselves can |
| | | | | | | | indirectly affect the |
| | | | | | | | budget (make a decision |
| | | | | | | | on the adjustment or |
| | | | | | | | clarification of the |
| | | | | | | | budget, they can only |
| | | | | | | | through deputies). |
| | | | | | | | Therefore, I estimate |
| | | | | | | | their interest in the |
| | | | | | | | budget process at a low |
| Belarus | | | | Х | Х | | level. |
| BiH | | | | Х | Х | Х | |
| | | | | | | | The public is mostly |
| | | | | | | | familiar with the budget |
| | | | | | | | and budget enacting |
| | | | | | | | procedure, but only small number of people is |
| | | | | | | | interested for |
| | | | | | | | participation in the |
| Croatia | | | | х | | | constructive discussion. |
| Kazakhstan | | | | Λ | | | constructive discussion. |
| Kyrgyz | | | | | | | |
| Republic | | | | х | х | | |
| Moldova | | | х | | X | | |
| Romania | х | | х | | Х | | |
| Russia | | Х | | | х | | |
| Tajikistan | | | Х | | | | |
| Turkey | | | | | | | Irrelevant question |
| ¥ | | | | | | | The budget is presented |
| | | | | | | | on the Internet and in |
| | | | | | | | official publications, but |
| | | | | | | | there is no budget |
| | | | | | | | available in the |
| | | | | | | | accessible for the citizens |
| Ukraine | | | | | | | form |
| Uzbekistan | | X | | | | | _ |
| 13 | 1 | 2 | 3 | 4 | 6 | 1 | 5 |

Q24. Are citizens engaged in government budget formulation?

Please provide explanation

| Country | Yes | No | Explanation |
|------------|-----|----|--|
| | | | Usually, the budget proposal/fiscal package is discussed between the |
| | | | Government/Parliament and the stakeholders (NGOs). However, there is a lot to be |
| | | | improved in terms of redundancy/periodicity of such a process, to make it constant |
| Albania | Yes | | and sustainable. |
| Armenia | Yes | | |
| | | | Deputies are representatives of citizens, respectively, we can assume that citizens |
| Belarus | Yes | | participate in the discussion of the draft law on budget. |
| BiH | Yes | | |
| | | | They are more interested for local levels' budgets because they find them closer. |
| | | | The reason for that is that such budgets are related to their surroundings, i.e. their |
| Croatia | Yes | | local self-government unit in which they live in. |
| Kazakhst | | | Citizens via the members of Parliament and Maslikhat initiate budget proposals |
| an | Yes | | both for the national and local budget |
| Kyrgyz | | | Citizens participate in the discussion during the annual public hearings on the draft |
| Republic | Yes | | budget. |
| Moldova | Yes | | |
| | | | The citizens engaged in government budget formulation only through their |
| Romania | | No | representatives from the parliament. |
| Russia | | No | But we are committed to this in the future |
| Tajikistan | | No | |
| | | | CSOs can participate the discussions at the Plan and Budget Committee in the |
| Turkey | Yes | | Parliament. |
| | | | According to Ukrainian law, we have consultations between the Government and |
| | | | representatives of trade unions and associations of employers' organizations at the |
| Ukraine | Yes | | sectoral level and of territorial level |
| Uzbekista | | | |
| n | | No | Through hearings with participation of non-governmental organizations |
| 14 | 10 | 4 | 9 |