



## LINKS TO DOCUMENTS COLLATED AND TRANSLATED ON ISSUES DISCUSSED IN BCOP 2011-2015

### Program and Performance budgeting

1. Bohinj, Slovenia plenary meeting on program budgeting (meeting presentations available here)

<http://www.pempal.org/event/read/58>

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>

2. Tirana, Albania plenary meeting on selected aspects of program budgeting (meeting presentations available here)

<http://www.pempal.org/event/read/78>

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>

3. Performance-based Budgeting Manual by Marc Robinson

[http://www.pempal.org/data/upload/files/2012/04/pb-budgeting-manual\\_eng.pdf](http://www.pempal.org/data/upload/files/2012/04/pb-budgeting-manual_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2012/04/pb-budgeting-manual\\_rus.pdf](http://www.pempal.org/data/upload/files/2012/04/pb-budgeting-manual_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2012/04/pb-budgeting-manual\\_bos.pdf](http://www.pempal.org/data/upload/files/2012/04/pb-budgeting-manual_bos.pdf) Bosnian-Croatian-Serbian (BCS)

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

[http://www.pempal.org/data/upload/files/2012/04/giz-study\\_eng.pdf](http://www.pempal.org/data/upload/files/2012/04/giz-study_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2012/04/giz-study\\_rus.pdf](http://www.pempal.org/data/upload/files/2012/04/giz-study_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2012/04/giz-study\\_bos.pdf](http://www.pempal.org/data/upload/files/2012/04/giz-study_bos.pdf) BCS

5. Examples of budget documentation from South Africa and Australia

[http://www.pempal.org/data/upload/files/2011/01/krywano\\_international-example-handout-pack-uk-.pdf](http://www.pempal.org/data/upload/files/2011/01/krywano_international-example-handout-pack-uk-.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2011/01/krywano\\_international-example-handout-pack\\_ru.pdf](http://www.pempal.org/data/upload/files/2011/01/krywano_international-example-handout-pack_ru.pdf) RUSSIAN



[http://www.pempal.org/data/upload/files/2011/01/krywanio\\_international-example-handout-pack\\_srhr.pdf](http://www.pempal.org/data/upload/files/2011/01/krywanio_international-example-handout-pack_srhr.pdf) BCS

6. 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):

<http://www.pempal.org/event/read/99>

7. Collation of examples of key performance indicators by sector

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-2\\_3\\_pempal-bcop-sector-kpis-examples\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-2_3_pempal-bcop-sector-kpis-examples_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-2\\_3\\_pempal-bcop-sector-kpis-examples\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/06/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](http://www.pempal.org/data/upload/files/2014/06/cross_day-2_3_pempal-bcop-sector-kpis-examples_bcs.pdf) BCS

## 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):

<http://www.pempal.org/event/read/93>

2. Irish manual for value for money evaluation (Russian and BCS translation currently underway)

<http://bcop.wikispaces.com/file/view/7.%20Value%20for%20Money%20Manual.pdf/476816326/7.%20Value%20for%20Money%20Manual.pdf>

3. BCOP plenary meeting 2014, Results-based Monitoring and Evaluation, Antalya Turkey,

<http://www.pempal.org/event/read/105>

4. 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>

## Fiscal and Budget Transparency

1. OECD Best Practices for Budget Transparency:

[http://www.pempal.org/data/upload/files/2013/03/oecd-best-practices-for-budget-transparency\\_eng.pdf](http://www.pempal.org/data/upload/files/2013/03/oecd-best-practices-for-budget-transparency_eng.pdf) ENGLISH



[http://www.pempal.org/data/upload/files/2013/03/oecd-best-practices-for-budget-transparency\\_rus.pdf](http://www.pempal.org/data/upload/files/2013/03/oecd-best-practices-for-budget-transparency_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2013/03/oecd-best-practices-for-budget-transparency\\_bos.pdf](http://www.pempal.org/data/upload/files/2013/03/oecd-best-practices-for-budget-transparency_bos.pdf) BCS

2. 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>

3. IMF Code of Good Practices on Fiscal Transparency

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-1\\_1\\_imf-draft-2014-fiscal-transparency-code\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-1_1_imf-draft-2014-fiscal-transparency-code_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-1\\_1\\_imf-draft-2014-fiscal-transparency-code\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-1_1_imf-draft-2014-fiscal-transparency-code_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-1\\_1\\_imf-draft-2014-fiscal-transparency-code\\_bcs.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-1_1_imf-draft-2014-fiscal-transparency-code_bcs.pdf) BCS

4. OECD Principles of Good Budgetary Governance

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-1\\_2\\_draft-oecd-principles-of-budgetary-governance\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-1_2_draft-oecd-principles-of-budgetary-governance_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-1\\_2\\_draft-oecd-principles-of-budgetary-governance\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-1_2_draft-oecd-principles-of-budgetary-governance_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-1\\_2\\_draft-oecd-principles-of-budgetary-governance\\_bcs.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-1_2_draft-oecd-principles-of-budgetary-governance_bcs.pdf)

5. Guidelines of the Russian Federation for the Citizens Guide to the Budget

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-3\\_4\\_russian-federation\\_citizen-budget\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-3_4_russian-federation_citizen-budget_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-3\\_4\\_russian-federation\\_citizen-budget\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-3_4_russian-federation_citizen-budget_rus.pdf) RUSSIAN

6. South Africa Citizens Guide to the Budget

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-3\\_5\\_southafrica\\_2014\\_people\\_s\\_guide\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-3_5_southafrica_2014_people_s_guide_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-3\\_5\\_southafrica\\_2014\\_people\\_s\\_guide\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-3_5_southafrica_2014_people_s_guide_rus.pdf) RUSSIAN



[http://www.pempal.org/data/upload/files/2014/06/cross\\_day-3\\_5\\_southafrica\\_2014\\_people\\_s\\_guide\\_bcs.pdf](http://www.pempal.org/data/upload/files/2014/06/cross_day-3_5_southafrica_2014_people_s_guide_bcs.pdf) BCS

7. Cross-COP concept note with PEMPAL country assessment and transparency guidelines

[http://www.pempal.org/data/upload/files/2014/06/2014-pempal-cross-cop-concept-note\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/06/2014-pempal-cross-cop-concept-note_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/06/2014-pempal-cross-cop-concept-note\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/06/2014-pempal-cross-cop-concept-note_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2014/06/2014-pempal-cross-cop-concept-note\\_bcs.pdf](http://www.pempal.org/data/upload/files/2014/06/2014-pempal-cross-cop-concept-note_bcs.pdf) BCS

8. Summary report on 2014 Cross-COP meeting on fiscal transparency and accountability

[http://www.pempal.org/data/upload/files/2014/07/1-cross\\_cop\\_pempal-moscow-summary-report-final\\_eng.pdf](http://www.pempal.org/data/upload/files/2014/07/1-cross_cop_pempal-moscow-summary-report-final_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2014/07/cross\\_cop\\_pempal-moscow-summary-report\\_rus\\_1.pdf](http://www.pempal.org/data/upload/files/2014/07/cross_cop_pempal-moscow-summary-report_rus_1.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2014/07/cross\\_cop\\_pempal-moscow-summary-report-final\\_bcs.pdf](http://www.pempal.org/data/upload/files/2014/07/cross_cop_pempal-moscow-summary-report-final_bcs.pdf) BCS

## Capital Budgeting

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

<http://www.pempal.org/event/read/42>

2. United Kingdom Green Book (project appraisal and evaluation in central government)

[http://www.pempal.org/data/upload/files/2011/08/uk-green-book\\_eng.pdf](http://www.pempal.org/data/upload/files/2011/08/uk-green-book_eng.pdf) ENGLISH

[http://www.pempal.org/data/upload/files/2011/08/uk-green-book\\_rus.pdf](http://www.pempal.org/data/upload/files/2011/08/uk-green-book_rus.pdf) RUSSIAN

[http://www.pempal.org/data/upload/files/2011/08/uk-green-book\\_bos.pdf](http://www.pempal.org/data/upload/files/2011/08/uk-green-book_bos.pdf) BCS

## Wage Bill Management

1. Sebastian Eckardt, Zachary Mills *What Goes Up Must Come Down – Cyclicity in Public Wage Bill Spending*, Policy Research Working Paper, World Bank, 2014



2. *Establishment Control & Pay Determination*, World Bank, Governance and Public Sector Management Group
3. *Salary Top-Ups*, World Bank, Governance and Public Sector Management Group

<http://www.pempal.org/event/eventitem/read/111/283>

4. Wage Bill Forecasting Model Demo and Training Manual, prepared by Zac Mills, World Bank (to be shared at request)

## 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):  
<http://www.pempal.org/event/read/101>
2. Ian Lienert (IMF) The Role of the Legislature in Budget Processes available in English and Russian only.  
<https://www.imf.org/external/pubs/ft/tnm/2010/tnm1004.pdf> ENGLISH  
[http://www.pempal.org/data/upload/files/2014/03/imf-role-of-parliaments\\_rus.pdf](http://www.pempal.org/data/upload/files/2014/03/imf-role-of-parliaments_rus.pdf)  
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## IT Systems for Budget Planning

1. Materials from study visit to Georgia to examine IT systems for budget planning including a presentation of Croatian case <http://www.pempal.org/event/read/80>.

## 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.  
<http://www.pempal.org/event/read/126>

## Materials from other study visits

Uzbekistan to Slovenia <http://www.pempal.org/event/read/50>

Uzbekistan to Croatia <http://www.pempal.org/event/read/69>

Ukraine to Estonia <http://www.pempal.org/event/read/118>



## 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
  - o 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
  - o 2012 State Budget, Programs and Capital Projects in Budget
  - o 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
  - o Brief with Main RBME Definitions (prepared by the Resource Team for the 2014 BCOP Plenary meeting)
  - o OECD article Linking information on policy effectiveness and efficiency to budget decisions in the Netherlands
  - o World Bank publication Towards the Institutionalization of Monitoring and Evaluation Systems in Latin America and the Caribbean (including David Shand's article)
  - o 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)

## 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)