



OVERVIEW OF AGENDA AND BACKGROUND MATERIALS

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Event Organizing Committee
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Outline

1. Agenda Development Process
2. Event Objectives
3. Overview of Agenda
4. Overview of Background Materials
5. Table Introductions

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1. Agenda Development Process

- Topic of meeting chosen by COP Exec Committees, Steering Committee and hosts.
 - Topic broad so have contained scope to what would be of direct interest to budget, treasury and internal audit practitioners in central finance ministries.
- Steering Committee and COP Exec Committees met in Bohinj, Slovenia in July 2013 to start preparations.
 - Organizing Committee then met over last six months to design and develop agenda with representatives from donors (Ministry of Finance of Russian Federation, SECO, World Bank), COP executive, PEMPAL Secretariat.
 - Each COP was responsible for design of key parts of the agenda.

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2. Event Objectives

- a) Share information about the concepts and tools of fiscal transparency and accountability and how these can be applied (from a central finance agency perspective); and
- b) To form a long term view of how the topic can be involved in the future work of PEMPAL Communities of Practice (COPs).



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3. Overview of Agenda

Day 1 Objectives:

To ensure all participants have a shared understanding of:

- (i) COP progress and achievements including past and possible future work in fiscal transparency and accountability; and
- (ii) fiscal transparency and accountability concepts and tools.

Content:

- **Update from PEMPAL Team Leader and COP Chairs** on work of communities including how meeting topic addressed in past and possible future.
- **Concepts, terminology, trends and frameworks** through presentations by World Bank, the International Monetary Fund (IMF), and OECD.
- Will include **results of performance of region** in how FMIS solutions have impacted on Open Budget Data
- **Demonstrations of budget and treasury portals**
- Afternoon discussion groups on a) using budget and treasury portals b) applying transparency frameworks

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3. Overview of Agenda (continued)

Day 2 Objectives:

To identify key tools that can facilitate fiscal transparency and accountability and to share information on how they have been used by PEMPAL and other countries.

Content:

- Discussion group presentations from Day One.
- What is the **role of financial reporting** in fiscal transparency and accountability? (case study Russia). TCOP perspective.
- **How internal and external audit can be used** by central budget agencies to increase accountability? (includes a panel of country case studies to illustrate examples). IACOP perspective.
- Afternoon discussion groups on **identifying good practices in strengthening fiscal transparency and accountability** (drawing on the current country plans and progress).
- **Cultural Program** hosted by Ministry of Finance of Russian Federation.



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3. Overview of Agenda (cont.) **Who does budget work?**

Day 3 Objectives:

To exchange information on how tools such as citizen guides to budget and participating in the open budget surveys can facilitate transparency and accountability.



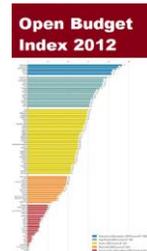
Content:

- **Engaging citizen's in the budget: why and how?**
 - Global Initiative for Fiscal Transparency – **GIFT principles**
 - **IBP's work** on budget transparency and citizen engagement.
 - Country Case studies:
 - **Russia and Turkey:** scored very well in World Bank FMIS and Open Budget Data study.
 - **Mexico** as an example of country outside of region doing innovative work in citizen engagement.

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3. Overview of Agenda (cont.)



Day 3 Content (continued):

- **How to improve budget transparency as measured by the Open Budget Index?**
 - Country case studies:
 - **Russia** scored highest of PEMPAL countries on 74/100 and **South Africa** who scored second worldwide on 90/100.
 - Presentations from discussion groups from Day Two including feedback from IACOP led groups charged with collecting feedback on key issues during meeting.

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4. Overview of Background Materials

Day 1:

IMF revised code of fiscal transparency (2014)



OECD guidelines for budget transparency (2001)

Draft OECD principles for budgetary governance (2013)

Lough Erne Declaration (Concept Note: Attachment C)

World Bank FMIS and Open Budget Data a) study report (Russian and English only) and b) EXCEL dataset –contains useful MOF and other website links

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4. Overview of Background Materials

Day 2:



- **IPSASB Policy Paper:** Process for considering GFS reporting guidelines during development of IPSAS
- **IPSASB “Conceptual framework** for general purpose financial reporting by public sector entities” (English only)
- **Risk Assessment in Audit Planning:** A guide for auditors on how best to assess risks when planning audit work, April 2014, IACOP Knowledge Product
- **Illustrative key performance indicators by sector,** Knowledge Product collated by BCOP

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4. Overview of Background Materials



Day 3:

- **GIFT High Level Principles on Fiscal Transparency, Participation, and Accountability** (Concept Note: Attachment B)
- **Examples of citizen guides** to the budget. Ukraine and South Africa have been translated into PEMPAL languages and several others are available on USB as formats and graphics interesting despite language.
- International Budget Partnership's '**Summary Table on Transparency in Key Budget Reports**' Includes ideal content of key budget reports (Attachment D, Concept Note).
- **Guidelines on how to prepare a citizens budget** – Russian Federation

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THANK YOU

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