OVERVIEW OF AGENDA AND BACKGROUND MATERIALS

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Outline
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2. Event Objectives
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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.

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).
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.
3. Overview of Agenda (cont.)

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.

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.
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

**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
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

**THANK YOU**