



DAY 2: GROUPS 7 and 8



Group 7	Group 8
Armenia	Armenia
Belarus	Georgia
Kazakhstan	Tajikistan
Kyrgyzstan	Uzbekistan

Findings of discussions on Question 1

- **All countries reported progress in transparency of public finance. Wide use of IT increases transparency of public finance.**
- **Efforts made to ensure participation of civil society in the budget process, from budget development to reporting on budget execution**
- **In Armenia and other countries, there is a significant progress in implementation of program budgeting at the central and local levels**
- **Tajikistan made substantial progress in implementation of internal audit**

Findings of discussions on Question 1

- **Some countries register progress in implementation of IPSAS or development of national reporting standards in compliance with the international standards**
- **Public enterprises are included in the treasury system and reporting**
- **Higher requirements to budget execution reporting, including to how detailed information should be and how frequently it should be presented**
- **In many countries, the legislation strictly defines how to deal with citizens' queries on use of budget resources**

Findings of discussions on Question 1

- Wider use of non-fiscal information in planning and reporting
- Run transparency evaluations in order to identify strengths and weaknesses

Future plans

- **Implement program budgeting at the central and local levels**
- **Apply IPSAS or develop national reporting standards in compliance with the international standards**
- **Develop internal audit systems**
- **Improve existing IT instruments reflecting information on use of public resources, including more detailed information, wider access and easier use**
- **Include public enterprises into the treasury system and reporting**
- **Implement successful experience of Russia and other countries shared at this PEMPAL event**
- **The group marked that it would be useful to develop some recommendations to the content of government websites that inform on use of budget resources**

Risks and challenges

- Additional resources are required
- Lack of qualified personnel and methodology
- Risks associated with low level of financial literacy
- Transparency \neq nakedness (exposure)
- IT security
- Lack of qualified personnel and methodology
- Unfair or biased use of information
- The biggest risk of transparency is insufficient (in society's view) transparency

SOLUTION:

- Clear definition of criteria and limits to transparency of information on use of budget resources



Thank you!