

# **Making line ministries responsible for budgetary discipline**

**September 23-24, 2010  
Budva, Montenegro**

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## Agenda

- **Introduction**
- **Presentation by Bulgaria**
- **Presentation by Cyprus**
- **Questions & Discussion**

## Introduction (1)

**Important aspect:  
“personal / individual” accountability & responsibility**

**Behaviour of individuals is based on:**

**Legal  
framework**

- big time lag
- money is gone

**Political  
framework**

- political culture

**Procedural  
framework**

- top-down,  
bottom-up,  
ceilings

**“Moral” & “Public”  
pressure**

- availability of relevant and  
“readable” i.e. “user friendly”  
information

**TRANSPARENCY**



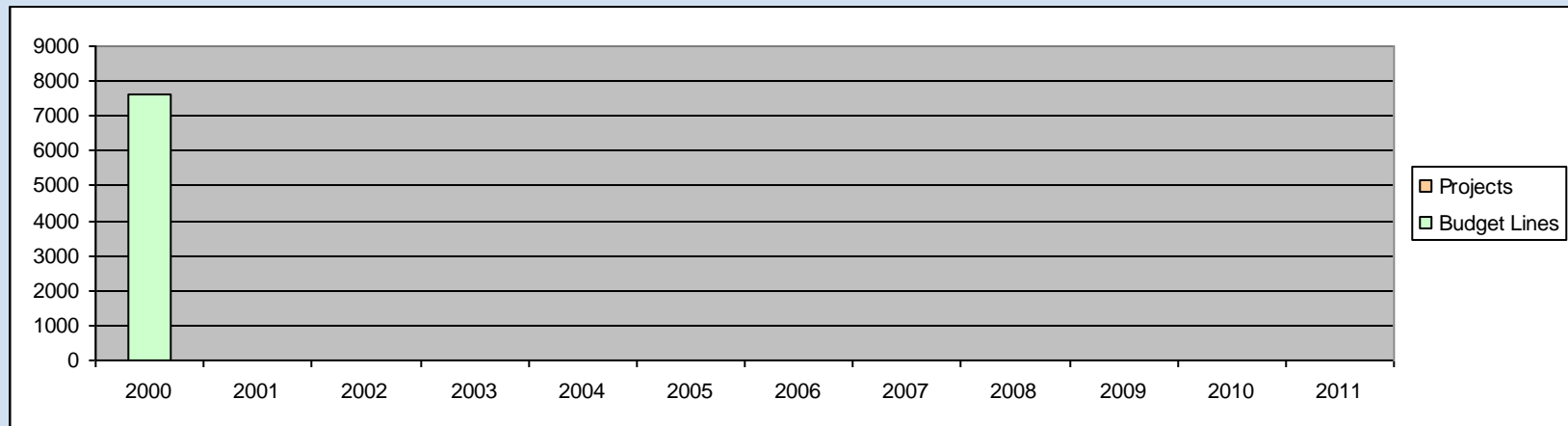
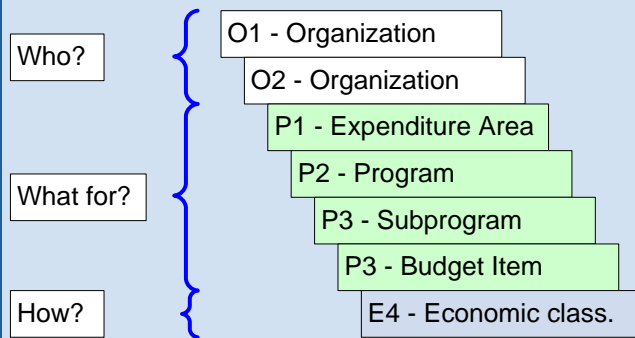


# Introduction (2)



## Format / structure of the (approved) budget

### Case Slovenia: Development of budget structure (2000)



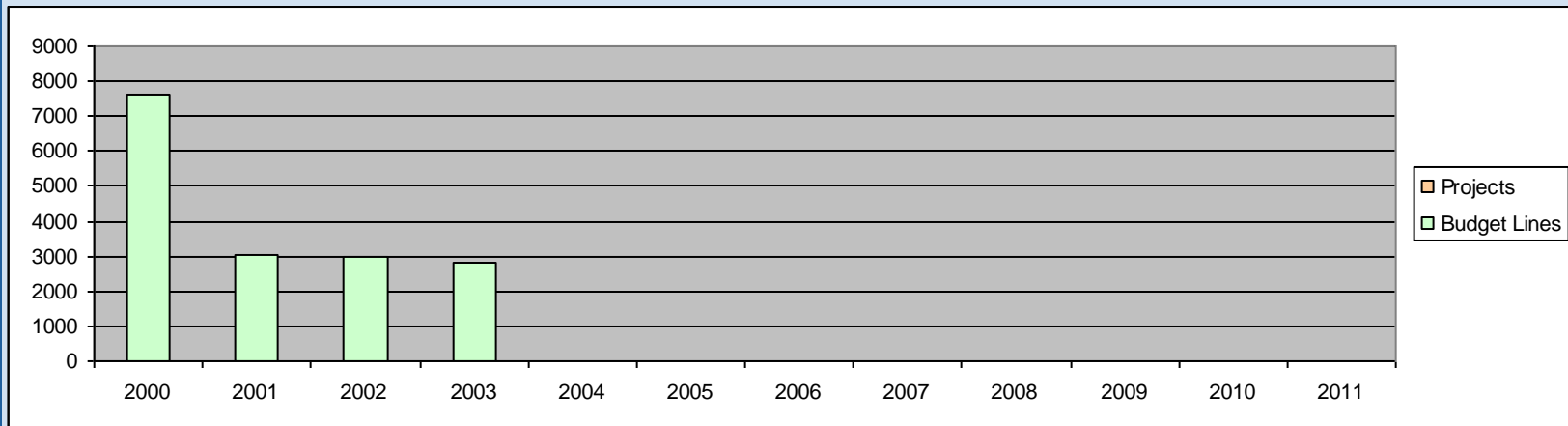
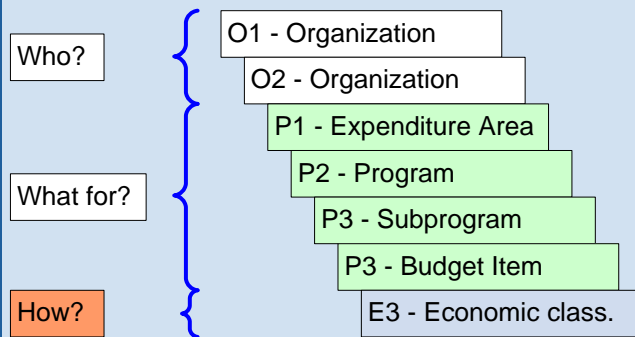


# Introduction (2)



## Format / structure of the (approved) budget

### Case Slovenia: Development of budget structure (2001-2003)

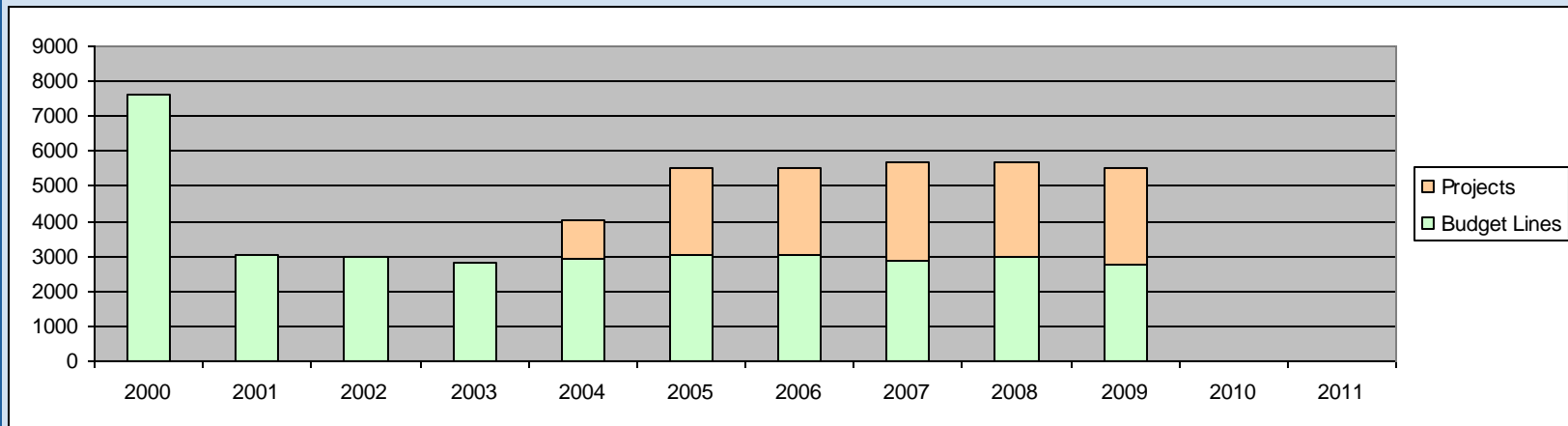
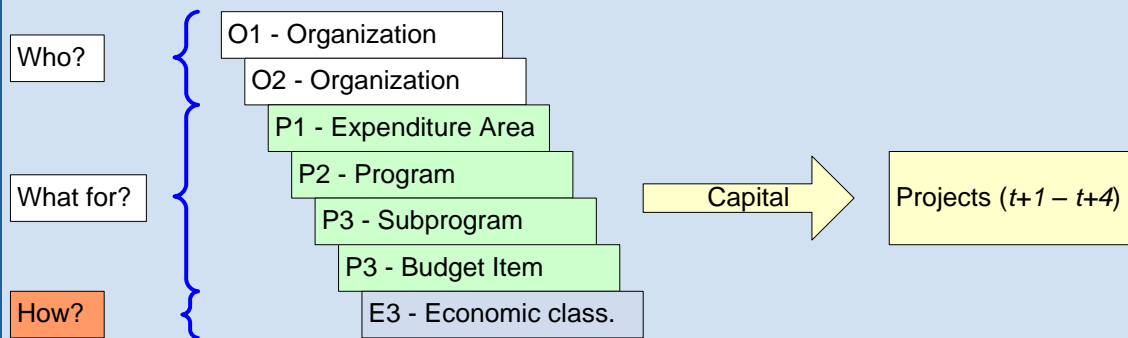




# Introduction (2)

## Format / structure of the (approved) budget

### Case Slovenia: Development of budget structure (2004-2009)



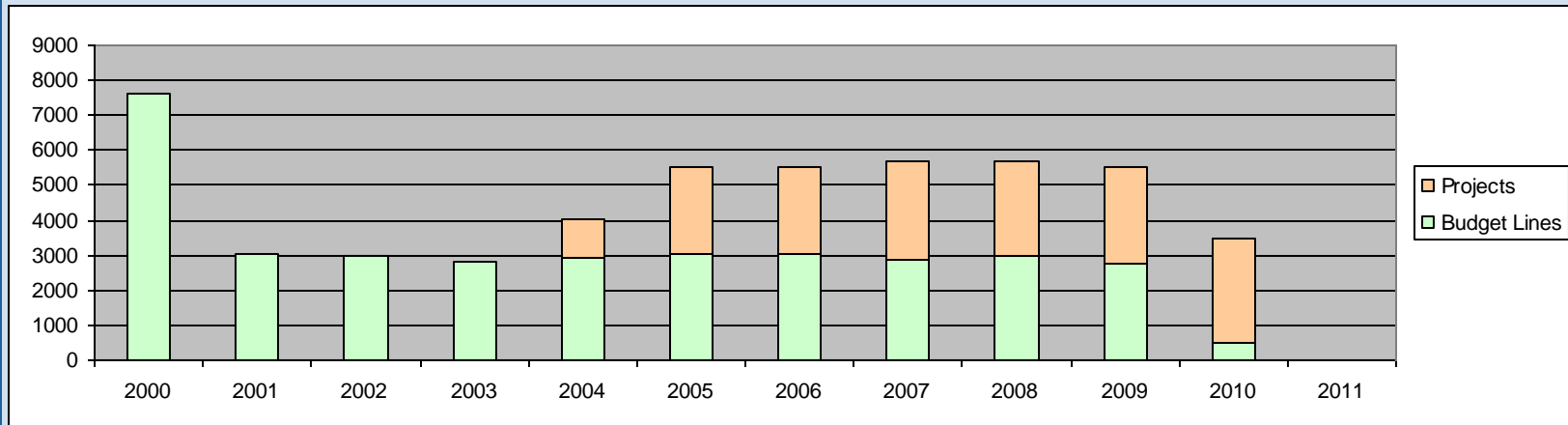
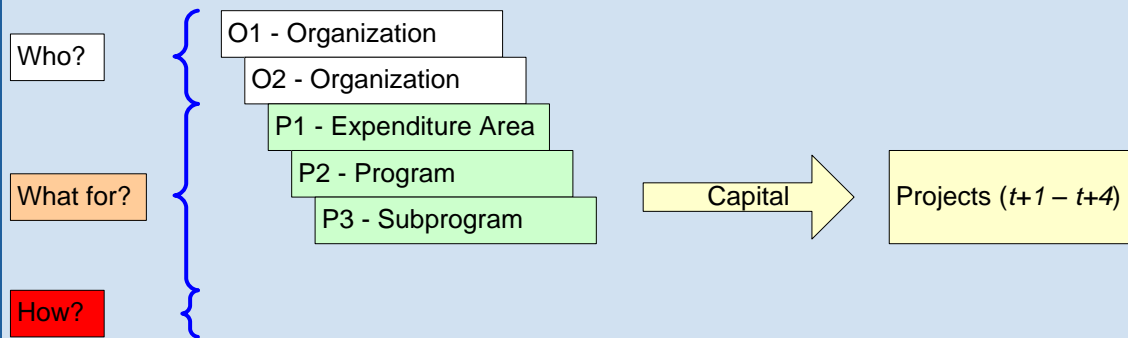


# Introduction (2)



## Format / structure of the (approved) budget

### Case Slovenia: Development of budget structure (2010)



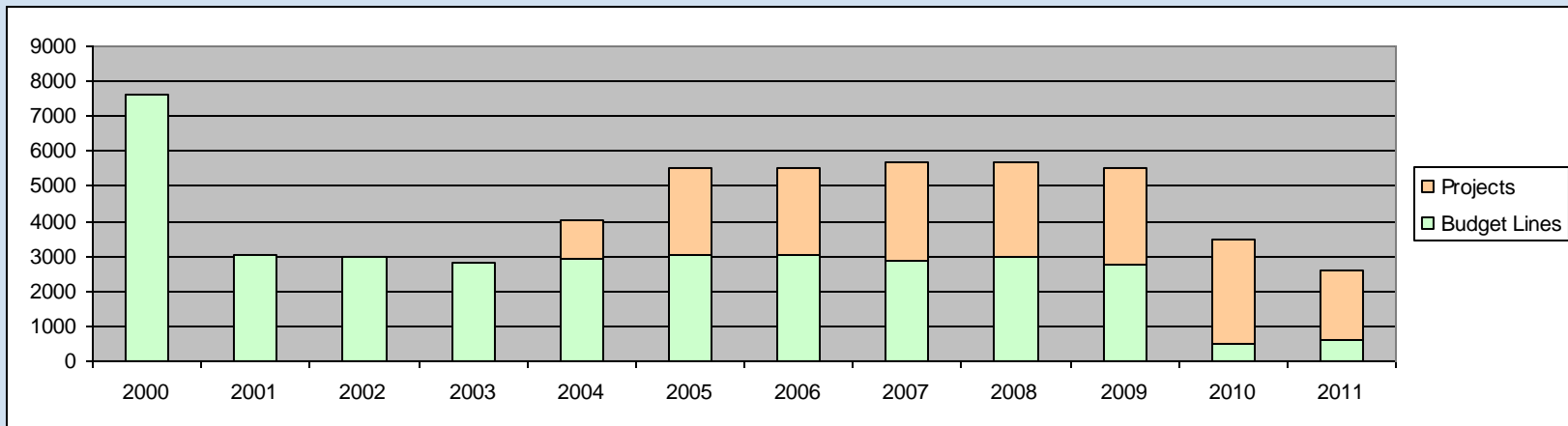
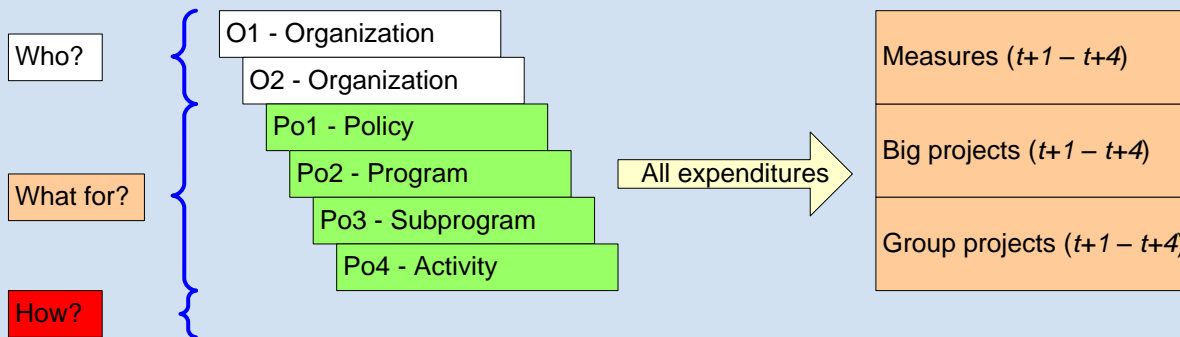


# Introduction (2)



## Format / structure of the (approved) budget

### Case Slovenia: Development of budget structure (2011- ...)







## Introduction (3)

Important aspect:  
 “personal / individual” accountability & responsibility



Behaviour of individuals is based on:



**Legal  
framework**

- big time lag
- money is gone

**XX**

**Political  
framework**

- political culture

**X**

**Procedural  
framework**

- top-down,  
bottom-up,  
ceilings

**✓**

**“Moral” & “Public”  
pressure**

- availability of relevant and  
“readable” i.e. “user friendly”  
information

TRANSPARENCY

**✓ ✓**