Making line ministries responsible for budgetary discipline

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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)

Who?

What for?

How?

O1 - Organization
O2 - Organization
P1 - Expenditure Area
P2 - Program
P3 - Subprogram
P3 - Budget Item
E4 - Economic class.
Introduction (2)

Format / structure of the (approved) budget


Who?

What for?

How?

O1 - Organization
O2 - Organization
P1 - Expenditure Area
P2 - Program
P3 - Subprogram
P3 - Budget Item
E3 - Economic class.
Introduction (2)

Format / structure of the (approved) budget


Who? O1 - Organization, O2 - Organization
What for? P1 - Expenditure Area, P2 - Program, P3 - Subprogram, P3 - Budget Item
How? E3 - Economic class.

Projects (t+1 – t+4)

Capital

Graph: Projects and Budget Lines from 2000 to 2011
Introduction (2)

Format / structure of the (approved) budget

Case Slovenia: Development of budget structure (2010)

Who?

O1 - Organization
O2 - Organization

What for?

P1 - Expenditure Area
P2 - Program
P3 - Subprogram

How?

Capital

Projects (t+1 – t+4)

Who?

O1 - Organization
O2 - Organization

What for?

P1 - Expenditure Area
P2 - Program
P3 - Subprogram

How?

Capital

Projects (t+1 – t+4)
Introduction (2)

Format / structure of the (approved) budget

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

Who?

- O1 - Organization
- O2 - Organization
- Po1 - Policy
- Po2 - Program
- Po3 - Subprogram
- Po4 - Activity

What for?

- Measures \((t+1 - t+4)\)
- Big projects \((t+1 - t+4)\)
- Group projects \((t+1 - t+4)\)

How?

All expenditures
Introduction (3)

Important aspect:
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