

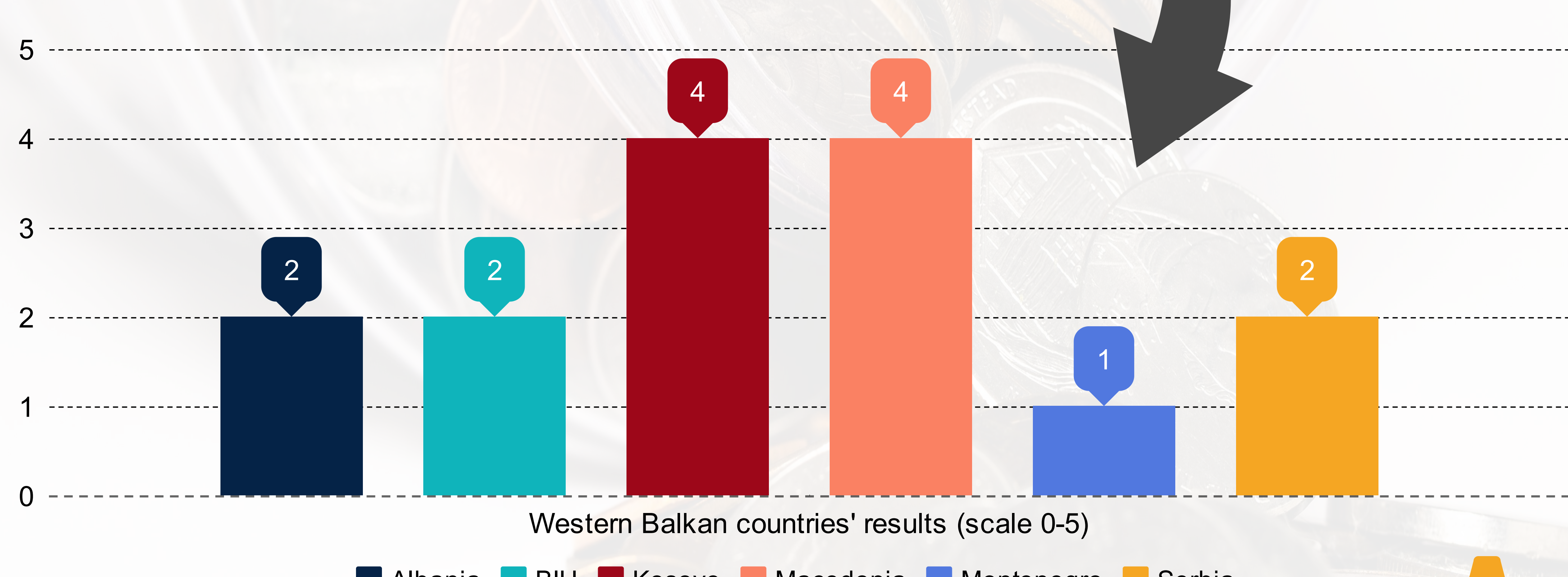


PUBLIC FINANCE MANAGEMENT

- How transparent and accessible are budgetary data?
- How do governments communicate with citizens about public internal financial control (PIFC)?
- How do supreme audit institutions communicate their work to the public?

WeBER measures...

transparency and accessibility of budgetary documents



In-year budget reporting, either monthly or quarterly, is rather transparent and accessible in the region.

All countries' reports, except for **ALBANIA**, lack performance information about annual budgetary spending.

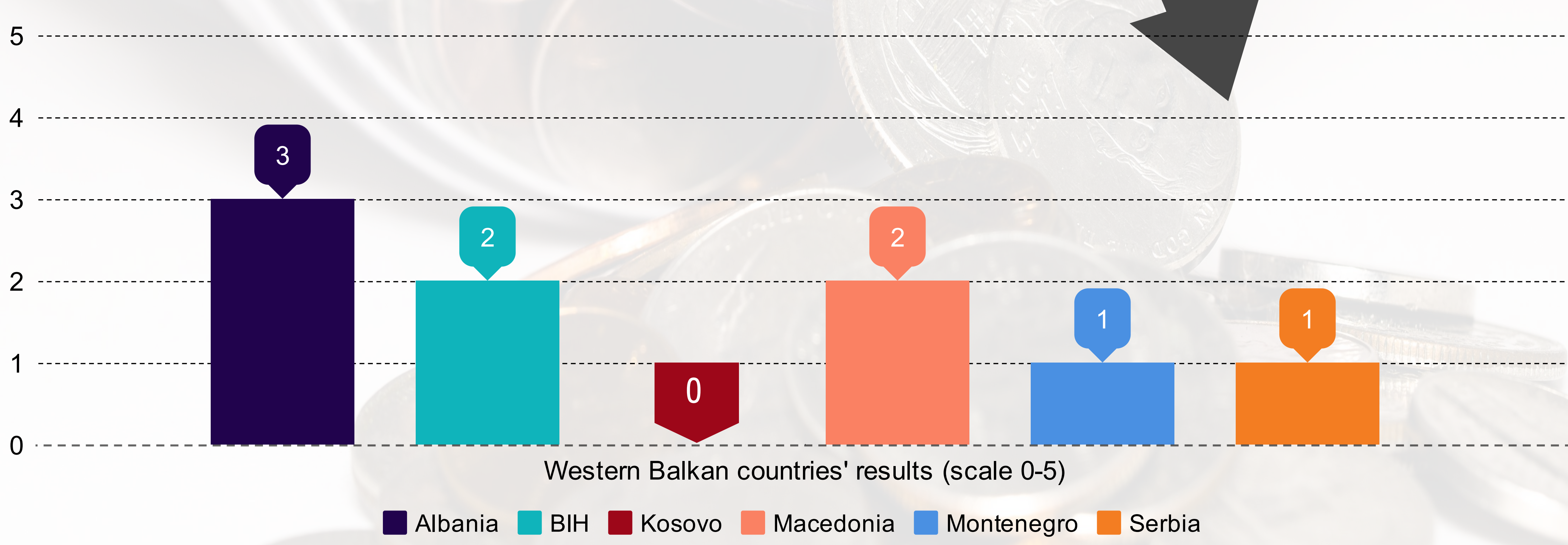
Differences become apparent with regard to the transparency of **mid-year budgetary reports**, as only **KOSOVO** and **MACEDONIA** make those easily accessible on their finance ministries' webpages.

KOSOVO and **MACEDONIA** are currently the leading examples of citizen-friendly budgets.

MACEDONIA is the only clear-cut case of having annual budget documentation available in open format.

WeBER measures...

public availability of information on PIFC and parliamentary scrutiny



Public availability of information on PIFC is quite low in most of the region!

In **ALBANIA**, Ministry of Finance submits PIFC reports to the government as part of the same reporting package as the annual budget statement, and both documents are sent to the Parliament.

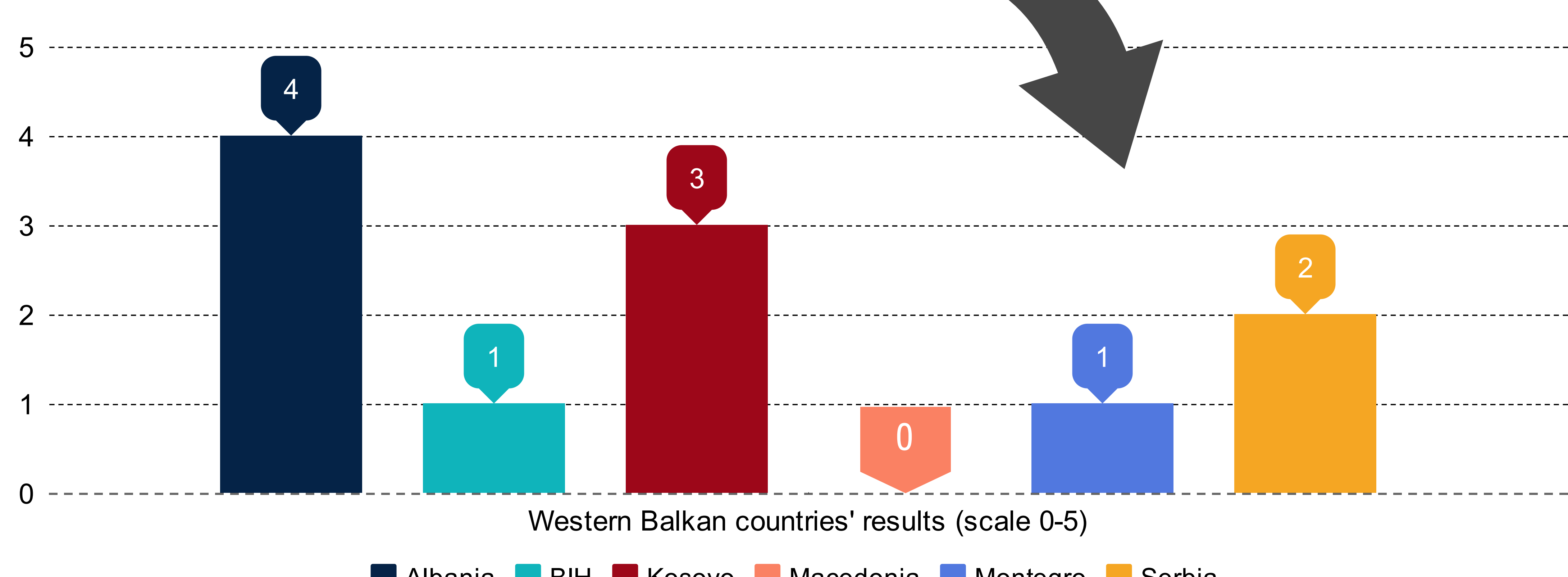
In the whole Western Balkan region...

Ministries **rarely publish any information online** about financial management and control within their organisations.

Ministries of finance are **insufficiently proactive** in communicating PIFC related developments in the government.

WeBER measures...

supreme audit institution's (SAI) communication and cooperation with the public pertaining to its work



The SAI of **KOSOVO** prepares citizen-friendly summaries for **most of its reports**.

In other countries, SAIs produce summaries only for specific types of audit reports (usually a performance audit).

The **ALBANIAN** SAI has approved a Communication Strategy addressing a wide array of stakeholders. This is the most ambitious attempt to reform the communication policy of any SAI in the region.

SAIs of **ALBANIA** and **KOSOVO** have involved and cooperated with civil society in the audit work.

Out of the analysed summaries, the ones prepared by the **SERBIAN** SAI are of the highest quality.

Most SAIs accept citizen complaints and suggestions.

They do it by using general communication channels rather than those specifically designed for the submission of audit suggestions and tips.

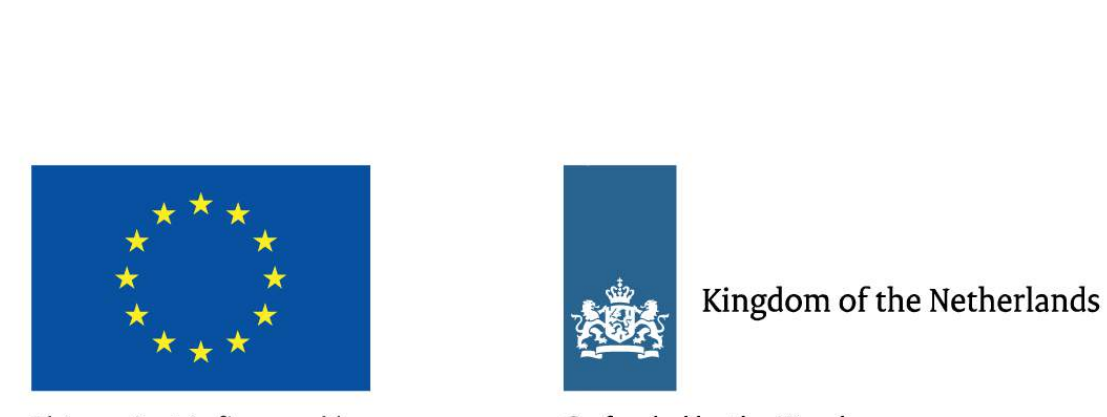


This infographic was produced by the WeBER project.

The Western Balkans Organising and Civil Society Monitoring of Public Administration Reform – WeBER – is a three-year project aimed to increase the relevance, participation and capacity of civil society organisations and media in the Western Balkans to advocate for and influence the design and implementation of public administration reform.

WeBER is implemented by the Think for Europe Network (TEN), composed of six EU policy-oriented think tanks in the Western Balkans, and in partnership with the European Policy Centre (EPC) from Brussels.

See more at: www.par-monitor.org



The infographic was produced with the financial support of the European Union and the Kingdom of the Netherlands. Its contents are the sole responsibility of the European Policy Centre (EPC) and do not necessarily reflect the views of the European Union and the Kingdom of the Netherlands.