

Republic of Serbia

Ministry of Finance

Belgrade, Kneza Miloša 20

INITIATIVE TO IMPROVE THE BUDGET PORTAL

Dear Sir/Madam,

The Budget Portal is an important instrument for achieving budget transparency and informing citizens about the planning and execution of public revenues and expenditures. The possibility for citizens to access budget data in one place and submit proposals concerning public spending represents an important step towards greater openness of the budget process. In the long term, this could also contribute to improving Serbia's score in the international Open Budget Index, where the results are particularly poor with regard to public participation.

In the absence of appropriate provisions on budget consultations in the Budget System Law, the solutions and level of detail provided by the Portal are particularly important.

Some of the Portal's current functionalities limit or make it more difficult for citizens to monitor public spending and participate in the budget process in a simple and comprehensive manner.

We therefore propose the following key improvements:

1. Enable, or facilitate, the submission of proposals concerning specific categories of expenditure, rather than only individual budget users

The Portal currently allows users to submit proposals concerning public expenditures and outlays for individual budget users. However, this functionality does not allow proposals to be submitted when they concern a specific type or category of expenditure covering multiple budget users.

We propose enabling users to submit proposals concerning specific categories of expenditure and outlays according to the economic classification, without requiring them to identify a specific budget user. Alternatively, users should be able to select all budget users simultaneously or be provided with a list of individual expenditure items according to the budget's economic classification.

This would enable citizens to submit proposals concerning a particular type of public spending as a whole, where such spending is carried out by multiple budget users. This is particularly important for proposals that do not concern the work of a single institution, but rather a specific type of expenditure or outlay incurred by a larger number of public-sector entities (e.g. procurement of specific types of goods and services, employee salaries).

2. Publish daily budget execution data

We propose that the Budget Portal provide access to data on budget execution, rather than only information on planned and approved funds.

Budget execution information should be published based on data held by the Treasury and updated on a daily basis. Publishing daily execution data would enable citizens and other interested users to monitor the dynamics of public spending throughout the budget year, rather than only cumulative amounts over longer periods. A similar practice is already followed by a number of local self-governments in the Republic of Serbia, whose resources are significantly more limited.

This functionality would significantly increase the timeliness and practical value of published budget data, enable more precise monitoring of changes in budget execution, and contribute to the timely identification of significant changes in public spending. In addition, it would enable interested citizens to formulate better-informed proposals during the next budget cycle.

3. Ensure free and unrestricted access to the visualization and downloading of budget data

Budget data available on the Portal are also presented through Microsoft Power BI. In order for budget information to be genuinely accessible to all citizens, access to its visualization and use should not be conditional on possessing a commercial software license, using specific software, or paying additional costs.

We propose that the Ministry ensure that all basic visualizations of budget data are available without such restrictions and that, in addition to visual presentation, users be provided with a simple means of downloading data in open and machine-readable formats.

The possibility of downloading data in machine-readable formats would enable citizens, civil society organizations, researchers and journalists to independently analyze, compare and further use the data, thereby contributing to greater public oversight of the management of public funds. We recall that publishing datasets in open formats is also an obligation of public authorities, including the Ministry of Finance, under the Law on Electronic Government.

4. Facilitate the submission of proposals concerning other areas (in addition to expenditures and outlays)

While users can submit proposals concerning a specific budget user under the category of expenditures and outlays, there is no sub-menu under “revenues and receipts”. To facilitate the submission of proposals in this category, budget revenues should be listed in the same way as they are presented in the Budget, including individual types of tax and non-tax revenues.

Similarly, with regard to the normative part of the budget, the Portal should list the issues regulated by this part of the annual Budget Law that do not merely repeat provisions of the Budget System Law and are therefore not subject to amendment based on citizens’ proposals. Citizens could, for example, submit proposals concerning salary bases, the manner in which specific expenditures are executed, transfers to local self-governments, the amount of profit paid into the budget by state-owned enterprises, and similar matters.

5. Facilitate the submission of proposals concerning the programme section of the budget

In addition to the proposals set out above, the Portal should enable users to submit proposals concerning the programme section of the budget that relate not only to financial amounts but also to individual (non-financial) performance indicators for programme implementation.

A prerequisite for this would be to list such programmes on the basis of proposed financial plans and the draft budget or, in the case of programmes repeated from year to year, by listing budget programmes and projects from previous years.

6. Supplement the proposal form with information available at individual stages of budget planning

The Ministry of Finance could reasonably expect to receive more specific and higher-quality proposals from citizens if it provides them with access to information known at a particular stage of the budget process. This means that, when proposed financial plans of budget users are available, users should be able to comment on those proposals, while at the stage when the draft Budget Law is available, they should be able to comment on that document.

7. Specify deadlines for submitting proposals so that citizens can plan when to submit their proposals, in accordance with the budget calendar

The invitation to citizens to submit proposals concerning the 2027 budget does not specify deadlines within which they may submit proposals that the Ministry of Finance would subsequently have sufficient time to consider. This may lead to dissatisfaction among Portal users whose proposals are not taken into account.

There is one additional issue that should be clarified regarding deadlines. Due to the extraordinary parliamentary elections scheduled for 25 October 2026, and taking into account previous experience with repeated voting at individual polling stations and the prolonged constitution of the National Assembly or formation of a new Government, there is a realistic possibility that the Government will not be in a position to submit the budget within the deadlines prescribed by the Budget System Law. It should therefore be noted that, if the new Government is formed only after 15 November 2026, the procedure for considering proposals will be extended.

8. Promote the opportunities provided by the Budget Portal

An examination of the data available on the Portal shows that there is currently a very small number of users and proposals for the coming year. This suggests that the Portal has not been sufficiently promoted, although it cannot be ruled out that some users have been discouraged for other reasons (e.g. testing or shortcomings identified in the proposals set out above). The Ministry of Finance should therefore undertake additional promotion of the Portal and the opportunity to submit proposals concerning the budget for the coming year.

We believe that the proposed improvements would help ensure that the Budget Portal becomes not merely a place for publishing budget information, but also a practical instrument for monitoring and analyzing such

information and for enabling public participation in the budget process.

We therefore propose that the Ministry of Finance consider the above proposals without delay and inform us of the possibilities and planned steps for improving the Portal.

For Transparency Serbia,

Zlata Đorđević

Belgrade, 30 September 2026