

Reporting and accountability as a mechanism to combat corruption

Summary of the main findings and recommendations

Transparency Serbia

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About the Project

The Project aims to determine what the normative obligations are and what is the practices relating to the preparation of work plans, publishing performance reports, considering plans and reports and raising the issue of liability for failure to meet obligations under the plans.

In this way, we wanted to stress the importance of reporting and establishing a system of "accountability", as an important mechanism to combat corruption and increase transparency. We also wanted to encourage discussion of the normative and other reforms, in order to enable for future obligations in connection with the preparation, publication and examination of work plans and work reports to be more detailed and clearly formulated, and the efforts invested in making plans and report to brought results to a greater extent through increased accountability of decision makers.

Main recommendations

Government:

1. Providing verification of the Government program before presenting the exposé from the perspective of the feasibility of the Fiscal Council and possibly other state agencies, so that MPs could bring judgment with more arguments on the quality of the program;
2. Development of the exposé of mandatory / Prime Minister in the specific program of the Government for a four-year period;
3. Development of a unified Government plan annually;
4. Preparation of work plans of ministries so as to be clearly shown that it is planned to carry out all the tasks from their scope;
5. Establishing strong links between the work plans of ministries and program budget;
6. Balancing the methodology for developing and presentation of the data in work plans and reports on work in order to be able to clearly observe any deviation from the plan;
7. Specifying the reasons for deviations from the plan;
8. Standardization of data presented in the narrative section of the report on the work;

9. The introduction of clear obligation to publish work plans and reports, as well as sanctions in case of violation;
10. Introduction of mandatory review of quarterly information on the work of ministries within a specified period after the submission and editing startup procedures if the report is not submitted, does not contain all the required information, or not to be supplemented in an additional period;
11. The introduction of practices that the parliamentary committee, except the "adoption" of the report should adopt conclusions on what needs to be done to remedy the situation in the area;
12. Using data from the report on the work as a means of determining the responsibility of the Government or individual Ministers;

Public enterprises:

1. The introduction of obligations that public enterprises in their plan documents and reports include data relating to the implementation of the purpose for which they were established, not only financial indicators;
2. Timely review of business program of public enterprises by the founder;
3. Compliance with the obligation to publish plans and reports by public enterprises and centralized disclosure of the documents on the Ministry of Economy's website.
4. Review of quarterly reports and launching procedures for troubleshooting or determining liability of the management in case of deviation from the programs for which there are no objective reasons.