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Citizens Budget of the Republic of Belarus: Problems and Solutions

Brief version

INTRODUCTION

A Citizens Budget (CB) is an information and reference document that summarizes and explains budget information in simple language. It is developed specifically for the general public and is understandable even to those people who do not have specialized knowledge.

The Ministry of Finance of the Republic of Belarus (MoF) publishes Citizens Budgets of the Republic of Belarus annually, starting in 2018. By the beginning of 2023, six CBs based on budget planning documents had already been published.

The purpose of this study is to identify shortcomings in the CBs published by the Ministry of Finance and to develop recommendations for their elimination in accordance with the best international practices in this area.

CHARACTERISTICS OF CITIZENS BUDGET AND COMPLIANCE OF THE CITIZENS BUDGET OF THE REPUBLIC OF BELARUS WITH THEM

Not every budget document issued by a government can be considered a Citizens Budget. Let's see whether the Belarusian CB meets the characteristics outlined by the [International Budget Partnership](#) (IBP).

CB characteristics according to IBP	Situation in Belarus	Compliance of CB in Belarus with IBP characteristics
CB is produced by the government	CB of the Republic of Belarus is developed by the Ministry of Finance	Fully compliant
CB is produced in consultation with citizens	There is no dialog between the government and the public about the content of CB	Fully noncompliant
CB enables public understanding and ownership of the budget	CB provides some insight into the budget but does not include comprehensive information. Mechanisms for public participation in the budget process are not mentioned	Partially compliant
CB serves as a “door” to more information about the budget	CB does not include references to additional budget information or the agencies that can be contacted for such information	Fully noncompliant
CB must focus on the budget planning documents	CB is based on the approved budget	Fully compliant

CB is published at or around the same time as the budget itself	CB is published shortly after the publication of the National Budget Law	Fully compliant
CB includes significant information about the budget	CB does not include all the necessary information	Partially compliant
CB is produced in at least the official languages of the country	CB is produced only in Russian	Fully noncompliant
CB is disseminated widely, preferably in multiple formats	CB is published only on the MoF's website and only in one format - as a PDF file. MoF makes no effort to widely disseminate and popularize CB	Fully noncompliant

Table 1. Compliance of the Citizens Budget of the Republic of Belarus with the characteristics outlined by the International Budget Partnership

Thus, the CB of Belarus fully meets three characteristics out of nine, partially meets two characteristics out of nine, and completely fails to meet four characteristics out of nine. This indicates that the analyzed document is quite far from a really good CB as defined by the International Budget Partnership.

CONTENT OF CITIZENS BUDGET AND COMPARATIVE ANALYSIS OF COMPLIANCE OF CITIZENS BUDGETS OF BELARUS, GEORGIA AND SOUTH AFRICA WITH RECOMMENDATIONS OF INTERNATIONAL BUDGET PARTNERSHIP

According to the International Budget Partnership approach, the following information should be included in CB:

- **Economic assumptions underlying the budget**

Belarus' 2022 CB includes estimates of GDP volume and growth, inflation, and the government debt limit, but **does not include** a detailed description of the economic forecasts underlying the budget.

- **Information about the budget process**

Belarus' 2022 CB includes information on the stages of the budget process, information on stakeholders, but **does not include** information on the legal and regulatory framework of the budget; on public participation in budget policy; on the budget calendar.

- **Information about revenue collection**

Belarus' 2022 CB **includes** information on planned budget revenues, including tax revenues, non-tax revenues and gratuitous receipts, but **does not include** information on credits and loans that are planned to be attracted; on what types of budget revenues and how they may affect certain target groups.

- **Priorities in allocations and spending**

Belarus' 2022 CB **includes** information on planned expenditures of the consolidated, national, and local budgets by functional classification, but **does not include** information on planned expenditures of the consolidated, national, and local budgets by economic and/or departmental classification; on why certain areas of expenditures are prioritized.

- **Significant new measures**

Belarus' 2022 CB **does not include** information on important new measures; the impact of new measures on budget indicators; budget data from previous years for comparison.

- **Sector-specific information and information about targeted programs**

Belarus' 2022 CB **includes** detailed information on a range of targeted programs and policies in different areas, including public policy priorities, benchmarks that the government is aiming for, and indicators that are used to measure progress.

- **Budget terminology (glossary)**

Belarus' 2022 CB **includes** a glossary of commonly used budgetary terms.

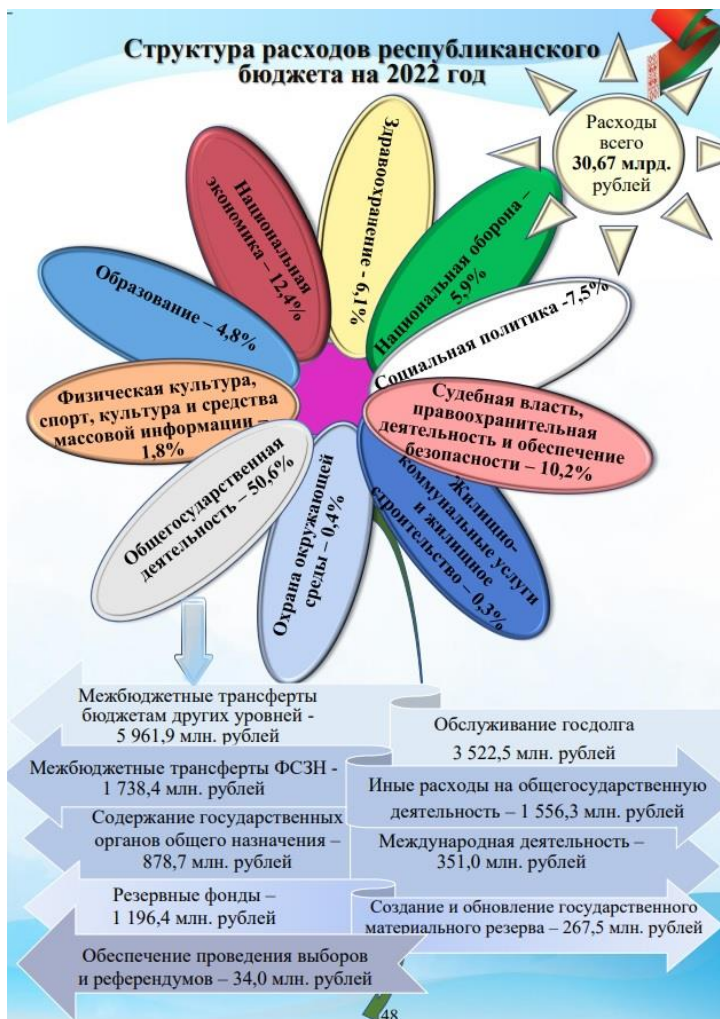
- **Contact information for follow up by citizens**

Belarus' 2022 CB **does not include** contact information.

Thus, the completeness of information in the Citizens Budget of the Republic of Belarus corresponds only partially to the IBP recommendations. On the positive side, many of them are indeed taken into account. However, in many respects the completeness of information leaves much to be desired, which is not difficult to improve, provided such a task is set.

DATA VISUALIZATION IN CITIZENS BUDGETS FOR BELARUS

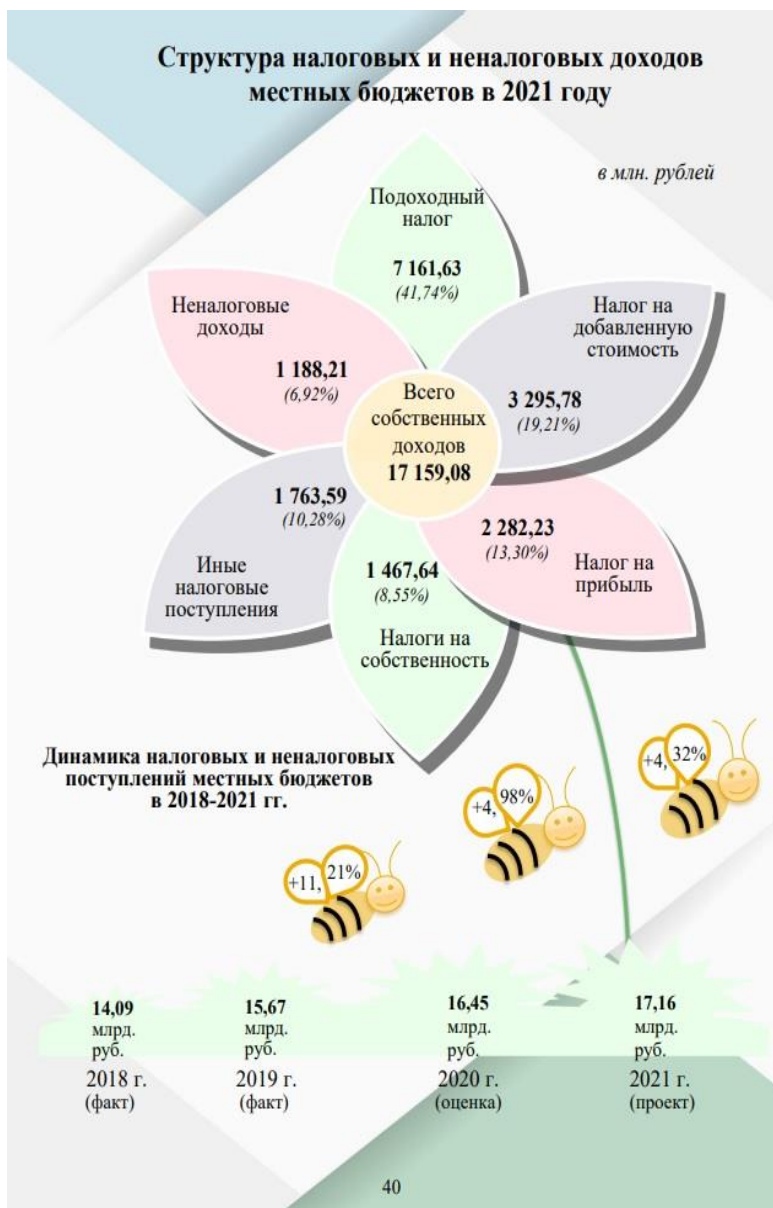
Belarus' Citizens Budget includes a significant number of visualizations, which is certainly appropriate and fully complies with the best international practices. However, the quality of many visualizations in the Belarusian CB leaves much to be desired.



For example, information on budget expenditures by functional classification is presented as a flower. Each petal is a separate item of expenditures with indication of the share in the total volume of budget expenditures, but without indication of the nominal volume of financing. The sizes of the petals are the same, so this visualization not only fails to add clarity to the budget expenditure information, but may also create a misperception that all types of expenditures are financed in the same way. The SmartArt objects below provide more detail on budget expenditures for general government activities - this time with their nominal amount, but without shares.

The entire visualization, including both the flower and the SmartArt objects, is not a graph or diagram, nor does it provide any clarity and may even be misleading. At the same time, the visualization is not accompanied by any text description.

Figure 1. Visualization of data on budget expenditures by functional classification in the Citizens Budget of Belarus



Another example of poor visualization is the visualization of data on local budget revenues in the Belarusian CB. Each petal of the flower in Figure 2 is a different type of budget revenues, while the center is the total amount of revenues. This flower is better than the one described above in that it provides information on both the nominal volume of revenues and their share in the total volume of budget revenues. However, all petals are of the same size, which not only prevents the data from being presented clearly, but may also mislead, since all types of budget revenues are visually equalized.

Below the flower, bees are depicted, and there are numbers on their wings, the meaning of which is extremely difficult to easily understand. In fact, the figures show the increase in budget revenues, but, again, quite incorrectly: the bee, whose wings show an increase of 11.2%, is much smaller in size than the bee representing an increase of 4.3%.

Figure 2. Visualization of data on local budget revenues in the Citizens Budget of Belarus

Overall, the most common problems in Belarus' CB related to infographics are the use of visualizations that fail to show anything clearly and are misleading. Often, wrong types of diagrams are chosen, important figures are not indicated. In addition, the CB does not use tables with data at all, and infographics are not accompanied by any textual explanations.

To visualize data, overtly childish images in the form of flowers, bees, balls, trains, etc. are often used. But you don't need to draw children's pictures to tell a simple story - you need to draw high-quality, clear infographics and speak to your reader in simple language.

MAIN CONCLUSIONS

The completeness of information in Belarus' Citizens Budget is only partially in line with the IBP approach. Information on important new measures and contact information is completely missing, and information in other sections is incomplete.

The quality of most visualizations in the CB of Belarus leaves much to be desired. The most common problems include incorrectly chosen diagram types, use of misleading visualizations, and controversial designs.

The CB of Belarus only partially meets the IBP characteristics. It doesn't include truly comprehensive information on the budget, it doesn't promote public involvement in budget policy, it is in only one state language, it is not widely disseminated, and there is no dialog between the government and the public on the content of the Citizens Budget.

However, the Ministry of Finance has been continuously developing and publishing CBs since 2018, including the 2023 CB, despite a general tendency to conceal many types of reporting. Over the six years of regular CB publications, the quality of the document has improved, which may indicate the MoF's desire to improve the CB it develops. Based on this, we can assume that improving the quality of the CB of the Republic of Belarus is a realistic and relatively uncomplicated task.

RECOMMENDATIONS TO THE MINISTRY OF FINANCE OF THE REPUBLIC OF BELARUS

1. To harmonize the Belarus CB production process with the approaches of the International Budget Partnership (IBP), i.e.:
 - develop a CB production strategy by defining the goals and objectives of the CB and preparing a CB production plan;
 - conduct public consultations to determine the interests and needs of citizens;
 - analyze the information gathered in the consultations and then design, draft and publish a CB;
 - ensure wide dissemination of the CB through various public communication channels;
 - assess the CB production process and plan the next one based on lessons learned.
2. Improve the quality of data visualizations in the CB; in cases where the necessary expertise and human resources are not available, involve external experts to develop quality infographics.

3. Ensure that the document contains complete information, including:

- Expanding the section with the economic projections underlying the budget;
- improving the completeness of the information already available in the CB on revenues and expenditures of budgets of different levels. In particular, publishing both shares and amounts of the main budget revenue and expenditure items; providing information on budget expenditures by at least two classifications; highlighting the dynamics of revenues and expenditures in comparison with past and future periods and accompanying data visualizations with a textual description of the processes related to budget revenues and expenditures;
- supplementing the section on public debt with information on credits and loans to be attracted;
- ensuring there are links and contacts for more information on the budget and for feedback;
- providing information on important new measures affecting budget indicators; the budget regulatory framework; the budget calendar; and opportunities for public participation in budget policy. In the absence of a broad list of opportunities for such participation, information about hotlines of the Ministry of Finance and other stakeholders of the budget process could be included.

4. Draft and publish the document in both official languages of the Republic of Belarus.