

Implementation and Usage Procedures of Citizen Budget in City of Yerevan

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Քաղաքացու բյուջեի ներդրման եվ կիրառման հայեցակարգերը Երևան քաղաքում **Մարտիրոսյան Դիանա Ա.**

*Հայաստանի պետական տնտեսագիտական համալսարան, ֆինանսական ֆակուլտետ,
ֆինանսների ամբիոնի հայցորդ (Երևան, ՀՀ)*

Ամփոփագիր. Քաղաքացու բյուջեն տարեկան բյուջեի պարզ և մատչելի ուղեցույց է, որն ընդունված ձևաչափ է հանրությանը բյուջետային տեղեկատվությունն առավել հասանելի և հանրամատչելի դարձնելու համար: Քաղաքացիներին տրամադրում է բյուջեի եկամուտների, ծախսերի և հիմնական առաջնահերթությունների մասին տեղեկատվություն, որի միջոցով տարեկան բյուջեի մասին տեղեկատվությունը ներկայացվում է ինֆոգրաֆիկայի և ամփոփագրերի տեսքով՝ ավելի լավ պատկերացում կազմելու համար, թե ինչպես են կառավարվում և օգտագործվում բյուջեի միջոցները:

Բյուջեի տեխնիկական փաստաթղթերը և ֆինանսական լեզուն, սովորական մարդկանց համար մատչելի լեզվով թարգմանելը, խնդրի լուծման հիմնական մարտահրավերն է: Վիզուալիզացիաներն ու նկարագրողումները կարող են օգնել հիմնական տեղեկատվությունը հստակեցնելու համար: Կառավարությունները պետք է նաև հնարավորինս լայնորեն տարածեն իրենց Քաղաքացու բյուջեները՝ օգտագործելով տեղական լեզուները և լրատվամիջոցների տարբեր ձևերը: Կառավարությունները պետք է օգտագործեն Քաղաքացու բյուջեները՝ հանրությանը բյուջետային գործընթացում ներգրավելու համար: Հասկանալը, թե ինչ է ուզում իմանալ հասարակությունը, կարևոր առաջին քայլերից է Քաղաքացու բյուջեի մշակման համար:

Քաղաքացու բյուջեն Երևան քաղաքում, ինչպես աշխարհի շատ այլ քաղաքներում, կարող է ծառայել որպես բյուջետավորման գործընթացում թափանցիկության, հաշվետվողականության և քաղաքացիների ներգրավվածության խթանման գործիք:

Հանգուցաբառեր և բառակապակցություններ՝ Քաղաքացու բյուջե, Երևան քաղաք, քաղաքացիներ, տեղեկատվության ապահովում, թափանցիկություն, ներգրավվածություն, ուղեցույց

Реализация и применение бюджета для граждан в городе Ереван

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Аннотация. Гражданский бюджет – это простое и доступное руководство по годовому бюджету, общепринятый формат, позволяющий сделать бюджетную информацию более доступной и доступной для общественности. Предоставляет гражданам информацию о доходах, расходах бюджета и основных приоритетах, представляя информацию о годовом бюджете в инфографике и сводках, чтобы обеспечить лучшее понимание того, как управляются и используются бюджетные средства.

Перевод бюджетно-технической документации и финансового языка на язык, доступный простым людям, является основной задачей в решении проблемы. Визуализации и иллюстрации могут помочь прояснить ключевую информацию. Правительствам также следует как можно шире распространять свои гражданские бюджеты, используя местные языки и различные средства массовой информации. Правительства должны использовать гражданские бюджеты для привлечения общественности к бюджетному процессу. Понимание того, что хочет знать общественность, является важным первым шагом в разработке гражданского бюджета.

Гражданский бюджет в Ереване, как и во многих других городах мира, может служить инструментом повышения прозрачности, подотчетности и участия граждан в бюджетном процессе.

Ключевые слова и фразы: гражданский бюджет, город Ереван, граждане, предоставление информации, прозрачность, вовлечение, руководство

Citizen's Budgets are designed to present key public finance information to a wide audience. They are usually written in accessible language and include visual elements to help non-specialist readers understand the information [1].

Citizen's Budget is an innovative online tool to improve public budget consultation. It can also significantly increase the number of residents involved in the budget process, providing budget planners with rich information.

Traditionally, governments, schools and other bodies hold public meetings to solicit feedback on their budgets. However, these public meetings have significant limitations. They are expensive, attendance is limited or dominated by a few people/groups, and there are time limits for each person's participation. Citizen's Budget moves the process online, which can increase citizen engagement by reducing the time needed to participate [2].

Based on the above, citizens understand their rights and responsibilities in the process of public finance management, based on which the transparency of public finance management, public trust in city authorities increases, citizens begin to evaluate the impact of the budget and the results of the spending policy.

International institutions have also addressed this topic, for example, the World Bank supports initiatives that increase budget transparency. The importance of providing budget information to citizens in an accessible and understandable form is emphasized [3].

2007 of the International Monetary Fund. The Fiscal Transparency Model Code establishes the requirement to publish a citizen's guide to the budget [4].

The International Budget Partnership focuses on promoting budget transparency and accountability. They have developed guidelines and summaries for making a Citizen's Budget. In particular, according to the developed guidelines, the Citizen's budget must comply with the principles of comprehensiveness and affordability [5].

Many cities around the world have adopted the Citizen's Budget concept as part of their efforts to increase transparency and citizen engagement in the budgeting process. Some notable examples include:

- New York, USA. New York City implemented Citizen's Budget to provide residents with a simplified version of the city budget, making it easier for them to understand how public funds are allocated and spent [6].

- Seoul, South Korea. Seoul has a Citizen Budget Program that aims to promote transparency and citizen involvement in the city's budgeting

process by allowing residents to propose and prioritize funding projects.

The Seoul City Council introduced participatory budgeting in response to public demand, vocal distrust and questioning of public spending, an inefficient public sector, and weak or non-existent fiscal transparency systems [7].

These are just a few examples, but the Citizen's Budget concept is increasingly being adopted by cities around the world as a way to strengthen democratic governance and increase public trust in public institutions.

Citizens' budgets can be developed by civil society organizations or other advocacy groups, but they must be drafted and issued by governments because they serve to institutionalize the government's obligation to present its policies in a way that the public can understand.

Governments must ensure that citizens have a clear understanding of the many ways in which it affects their quality of life.

Citizen budgets should be a gateway to additional information. They are not intended to replace more detailed budget documents, but they are important to equip citizens and civil society with the necessary knowledge to participate as informed stakeholders.

Citizen budgets vary greatly in content and scope. When developing a citizen's budget, the government should consult with the public to determine what information is most useful and how it should be presented. However, Citizen's budgets should contain information such as:

1. Economic assumptions underlying the budget: economic growth and inflation expectations and forecasts of budget surpluses or deficits.

2. Revenue collection: an explanation of where the government's money comes from?

3. Expense allocations: an explanation of how the money is spent and why?

4. Important policy initiatives: an explanation of a significant increase or decrease in income or expenses.

5. Contact information: details of who to contact for further information [8].

Citizen budgets can also include information about how the budget is formulated and executed, and who is responsible at each stage. In addition, they can represent government policy in specific areas, such as health and education, and clarify which level of government (national, state, local) is responsible for providing certain services.

Citizen's budgets can be presented in a number of ways, from a simple booklet to a lengthy and comprehensive report. Regardless of the format, the priority should be to present budget information in a

concise and easy-to-understand manner. The citizen's budget should be prepared in all official languages of the country, widely distributed and accessible at the same time as the simplified document.

Public consultation can help governments better understand the purpose and audience of the Citizen's Budget, and foster trust between government and the public. Public consultations can take a number of different forms, from online surveys to meetings between government officials and leaders of civil society organizations. For example, the Philippines includes a feedback form at the end of its 2020 Citizen's Budget, while Tanzania created a 2018-2019 Citizen's Budget in partnership with the civil society organization Policy Forum [9].

Referring to the implementation of the "Citizen's Budget" in Yerevan, let's consider some predicted changes and expected advantages:

1. Transparency. it will help make the budget process more transparent by providing clear, understandable information on the distribution and spending of public funds. This transparency can help build trust between the government and its citizens.

2. Accessibility. Citizen's Budget makes budget information more accessible to the public, including those with no financial or economics background. This will enable citizens to understand how their tax dollars are being used and enable them to participate more effectively in the public debate on budget priorities.

3. Involvement of citizens. By providing information in a population-friendly format, "Citizen's Budget" encourages citizen involvement in the budgeting process. It will allow the residents of Yerevan to voice their opinions on budget priorities and propose ideas for improving public services.

4. Accountability. By making budget information publicly available, it will enable citizens to monitor public spending.

5. Education: A Citizen's Budget can also serve as an educational tool, helping citizens, especially young people, to better study and understand public finances and the budgeting process. This can promote civic literacy and enable future generations to participate more actively in democratic processes.

6. Improving decision making. Through citizen feedback and engagement, decision makers in Yerevan can gain valuable insights into community needs and priorities. This can lead to more informed and inclusive decision-making processes.

Overall, Citizen's Budget can play an important

role in the city of Yerevan in promoting good governance, increasing citizen participation, and promoting accountability and transparency in the management of public finances.

CONCLUSION

Studying the 2024 published by the RA Ministry of Finance. citizen's budget, and paying attention to the form and volume of delivery [10], it is obvious that such extensive information is not easy for citizens. Proposing the introduction of the citizen's budget in the city of Yerevan, at the same time, I emphasize to pay attention to being easily and quickly readable and comprehensible. In order to meet the mentioned requirements, the Citizen's budget also plays an important role in what mechanism will be disseminated and on what platforms it will be available. through the official website, as well as in the form of magazines, booklets.

It is also proposed to divide the Citizen's budget into 12 parts, specifically, the 12 parts will be separated according to the works to be carried out in the city of Yerevan (including the works carried out by the Yerevan Municipality according to the administrative districts) and will have a single section where the revenue and expenditure parts of the budget of the city of Yerevan will be presented, including municipal general programs.

Basically, budgeting in this way allows to present the budget according to individual territorial units, laying the foundation for territorial budgeting.

At the same time, it is proposed to create an application in which the existing information will be updated during the year, based on the indicators of the periodically verified budgets.

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