



2022 OECD Survey on Financial Management and Reporting

Survey background and objectives

The OECD periodically surveys members and partners on their public financial management practices.

This survey is organised in three sections and seeks to collect information on:

1. Financial management and reporting practices,
2. Financial Management Information System(s) (FMIS) design and,
3. Digital financial reporting.

The information collected will be a valuable source for comparative analysis in this area and will be made publicly available.

Definitions of key terms

The survey builds on the following definitions:

- **Financial Management Information System (FMIS):** a software system for managing all financial aspects of government operations, including financial forecasting, budget preparation, control of budget execution, exercise of internal financial controls, treasury and cash management, cost accounting, financial accounting, financial reporting and analytics for management decision making purposes. An FMIS may support all or only some of these functions. At a minimum, an FMIS provides an accounting record of government financial transactions and supports the preparation of financial reports.
- **Digital financial reporting:** use of digital and online data tools to provide government financial reports typically including timely in-year provisional budget execution reporting, comprehensive audited year-end financial reporting, performance reporting, budget reporting or a combination of all of these. It may also allow users to explore details of pre-formatted financial reports in multi-faceted and connected ways, such as consolidated and entity-level formats and reports by type of expenditure or by objective/programme. Digital financial reporting may also enable users to structure their own queries, and to generate reports, infographics and open data sets. It is publicly available via the internet.

The questionnaire is accompanied by a **Glossary** which defines the terms used. It is possible that these terms as used in this questionnaire may not exactly match the particular context in your country. In such cases, please use the comments box at the end of each section to specify the terminology used in your country and clarify your choice of response. This additional clarification will enhance comparability and data quality.

Scope of questionnaire

Respondents are asked to provide information and/or data on the **policies and practices in place in central / federal government**. While this limits the scope of the responses, and will not fully capture the activities of sub-national governments which account for a large proportion of expenditures within some countries, it ensures data comparability across all responding countries. Respondents are not representing their personal views but those of their national administrations.

Respondents are asked to report information with regard to financial management and reporting practices **under implementation as of 30th September 2022**.

Data collection

Please note that the PDF document attached to the e-mail invitation provides an overall outline of the survey questions, but is intended for reference only, to help plan your responses and coordinate with colleagues/other respondents. We request that **responses be submitted via the online questionnaire using the link provided**.

The online questionnaire tool allows respondents to start and stop the questionnaire at your convenience (answers can be saved by clicking the “Resume later” button), and to share the responsibility of responding with other officials/experts (please make sure not to access the survey tool simultaneously).

All questions marked with an asterisk are mandatory and cannot stay empty. You may not be presented with all the survey questions as some questions are conditional, based on responses to prior questions.

The “Question Index” function allows you to navigate through the different parts of the questionnaire. After submitting your completed survey form, you will receive an acknowledgement email sent to the address that you provided for the primary respondent.

Respondents of questionnaire

Working Party delegates are asked to kindly nominate a primary respondent. The primary respondent is welcome to share this questionnaire with colleagues to provide a more comprehensive picture. However, please notice that there is only one survey submission per country so the primary respondent should ensure coordination throughout the process. The primary respondent is also responsible for the validation and accuracy of the final submission of data and will liaise with the OECD after final submission, should any further clarification or verification be needed.

Timeline: Responses to the survey are requested **by 15th January 2023**.

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PRIMARY RESPONDENT CONTACT INFORMATION

Please provide the contact information for the primary person responsible for responding to the questionnaire (responsible for coordination and survey submission).

If you would like to list additional contacts for each Section, you can enter the information for the additional respondents at the end of this page.

This information will be used by the OECD in case follow-up is needed to clarify responses and enhance data comparability across countries.

| | |
|--|--|
| *Surname: | |
| *First name: | |
| *Respondent's institution name | |
| *Department: | |
| *Position/title: | |
| *E-mail (a summary of your responses will be sent automatically to this address upon completion): | |
| <u>Additional contact for Section 1. Financial management and reporting practices:</u> Name and email, if applicable. <i>(a summary of responses will also be sent automatically to this e-mail address upon completion)</i> | |
| <u>Additional contact for Section 2. FMIS system(s) design:</u> Name and email, if applicable. <i>(a summary of responses will also be sent automatically to this e-mail address upon completion)</i> | |
| <u>Additional contact for Section 3. Digital Financial Reporting:</u> Name and email, if applicable. <i>(a summary of responses will also be sent automatically to this e-mail address upon completion)</i> | |

1. Financial management and reporting practices

1.1 - Budget and financial reporting framework

To all

1. On which basis is the budget and the year-end financial report (or accounts, or financial statements) prepared?

Please select one per column.

| | Budget | Year-end financial report (or accounts, or financial statements) |
|--------------------------------------|--------------------------|--|
| a. Cash | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Cash transitioning to accruals | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Accruals | <input type="checkbox"/> | <input type="checkbox"/> |

2. Which standards are applied in preparing the financial reports?

Please select one.

- a. National standards
- b. National standards based on IFRS
- c. National standards based on IPSAS
- d. IPSAS directly
- e. Other, please explain.

3. How is the financial impact of tax expenditures reported?

Please select all that apply.

- a. No financial reporting provided
- b. As part of the year-end financial report
- c. In a specific tax expenditure report
- d. As part of the budget proposal documentation
- e. Other, please explain.

4. How is the financial impact of guarantees and other contingent liabilities reported?

Please select all that apply.

- a. No financial reporting provided
- b. In the year-end balance sheet within the financial report
- c. As supplementary information in the year-end financial report (such as the notes to the accounts, or management report)
- d. As part of the budget proposal documentation
- e. Other, please explain.

5. How is the financial impact of payments for post-retirement benefits (notably pensions) of public servants reported?

Please select all that apply.

- a. No financial reporting provided
- b. As government liabilities in the year-end balance sheet within the financial report
- c. As supplementary information in the year-end financial report (such as the notes to the accounts, or management report)
- d. As part of the budget proposal documentation
- e. Other, please explain.

1.2 - Publication of key reporting documents

6. Which of the following reporting documents are published?

Please select all that apply.

- a. In-year budget execution reports
- b. Year-end budget execution reports
- c. Year-end financial statements - unaudited
- d. Year-end financial statements - audited

If Q6 answer a. selected

6.1 Please specify the frequency of in-year reporting on budget execution.

Please select one.

- a. Monthly
- b. Every two months
- c. Quarterly
- d. Biannual
- e. Other, please explain.

To all

7. How many months did it take to publish the following reports?

Please indicate the number of months counting from the end of the respective reporting period. Please indicate if not applicable (e.g. not published).

- a. The most recent audited year-end financial statements: _____
- b. The most recent audit report by the Supreme Audit Institution (SAI) on the year-end financial statements: _____

8. What kind of guides/data are provided/published for the year-end financial statements?

Please select all that apply.

- a. Official Summary to the year-end financial statement for policy-makers provided
- b. Citizens' Guide/explainer to the year-end financial statement published
- c. Machine-readable open data to the year-end financial statement published
- d. Other, please explain.

1.3 - General comments

9. General comments on Section 1. Financial management and reporting practices. *Please provide additional comments that are relevant to financial management and reporting practices in your country, but may not have been addressed by the questions.*

2. FMIS system(s) design

The focus of the section on FMIS system(s) design is on core Public Financial Management (PFM) functions, which are budget execution, treasury and cash management, accounting, and financial reporting. If not otherwise indicated, the questions refer only to the financial management information systems that support core PFM functions.

The section looks at central government ministries and their subordinated agencies, but does not cover State-owned enterprises.

2.1 - Overall organisation

To all

10. *What institutional arrangements are in place to ensure FMIS data quality?*

Please select all that apply.

- a. Dedicated role or function for data management (e.g. Chief Data Officer) at the central level (e.g. within CBA/Treasury or other central agency).
- b. Dedicated role or function for data management (e.g. Chief Data Officer) at decentralised level (e.g. within line ministries and agencies).
- c. Coordination with national public sector authorities responsible for the main data policies.
- d. Data exchange is supported by the availability and use of a national interoperability framework or other principles for data interoperability.
- e. Adherence to national data standards, rules and guidelines.

11. **Please select the option that best describes the overall organisation of the financial management information systems that support core PFM functions.*

Please select one.

- a. **Central FMIS.** FMIS system(s) for core PFM functions that are centrally managed by CBA/Treasury or other central agency applying common standards, definitions and functionalities. Line ministries and agencies are granted access.
- b. **Partially decentralised FMIS.** This refers to a mixed use of central and decentralised FMIS system(s), e.g. (i) line ministries and agencies are able to make use of the central FMIS system(s) for core PFM functions while others are allowed to develop their own financial management IT systems, subject to some central government requirements and/or (ii) line ministries and agencies make use of some central FMIS system(s) for core PFM functions while having developed their own financial management IT systems for other core PFM functions.
- c. **Fully decentralised FMIS.** Line ministries and agencies are responsible for developing and operating their own financial management IT systems for core PFM functions, with the exclusion of consolidated financial reporting. Decentralised FMIS system(s) are possibly subject to some central government requirements.

12. Which FMIS system(s) do line ministries responsible for the following main economic sectors use to support core PFM functions?

We recognise that some of these sectors may be combined under the same Ministry. If so, please enter for both sectors.

Please select all that apply or indicate “not applicable”.

| | Central FMIS system(s) | Decentralised FMIS systems(s) | Not applicable |
|-----------------------------|-----------------------------------|--|---------------------------|
| a. Defence | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Justice | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Public order and safety | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Environmental protection | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Health | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Education | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Social protection | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Finance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Transport | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Agriculture | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Energy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

13. Please indicate if the following core PFM functions are supported mainly by central FMIS system(s) or by decentralised FMIS system(s).

Please select one per row.

| | Central FMIS system(s) | Decentralised FMIS system(s) |
|-------------------------------------|-----------------------------------|---|
| Budget execution | <input type="checkbox"/> | <input type="checkbox"/> |
| Treasury and cash management | <input type="checkbox"/> | <input type="checkbox"/> |
| Accounting | <input type="checkbox"/> | <input type="checkbox"/> |
| Ministry/agency financial reporting | <input type="checkbox"/> | <input type="checkbox"/> |

If Q11 a. or b. selected. If Q11 c. selected, go to question 18.

2.2 - Central FMIS managed by CBA/Treasury or other central agency

The questions in this section only refer to central FMIS system(s) that are controlled by CBA/Treasury or another central agency, such as a government IT Service Agency, and exclude decentralised FMIS solutions used by line ministries/agencies.

For all central FMIS system(s) selected in Q13

14. For the core PFM functions that are supported by the central FMIS system(s), please identify a) the name(s) of the system and b) the type of software used.

| Core PFM functions that are supported by the central FMIS system(s) | a) Name(s) of the central FMIS system | b) Type of software of the central FMIS system |
|---|---|--|
| <i>In addition to "Consolidated financial reporting", the core PFM functions that are selected in Q13 will be shown here. Selection criteria in Q13: supported by central FMIS system(s).</i> | <i>In case of an integrated system with multiple functions, please repeat the FMIS name for each applicable PFM function.</i> | <i>Please select one.</i> |
| Budget execution | | <ul style="list-style-type: none"> a. In-house system provided by government IT service provider b. Bespoke system developed by an external software developer c. Commercial-"off-the-shelf" (COTS) package tailored to government use (e.g. SAP, Oracle) |
| Treasury and cash management | | <ul style="list-style-type: none"> a. In-house system provided by government IT service provider b. Bespoke system developed by an external software developer c. Commercial-"off-the-shelf" (COTS) package tailored to government use (e.g. SAP, Oracle) |
| Accounting | | <ul style="list-style-type: none"> a. In-house system provided by government IT service provider b. Bespoke system developed by an external software developer c. Commercial-"off-the-shelf" (COTS) package tailored to government use (e.g. SAP, Oracle) |
| Ministry/agency financial reporting | | <ul style="list-style-type: none"> a. In-house system provided by government IT service provider b. Bespoke system developed by an external software developer c. Commercial-"off-the-shelf" (COTS) package tailored to government use (e.g. SAP, Oracle) |
| Consolidated financial reporting | | <ul style="list-style-type: none"> a. In-house system provided by government IT service provider b. Bespoke system developed by an external software developer c. Commercial-"off-the-shelf" (COTS) package tailored to government use (e.g. SAP, Oracle) |

15. To what extent do different levels of government use the central FMIS for the core PFM functions?

Please select one per row.

| | All entities | Some entities | Not used |
|----------------------------------|--------------------------|--------------------------|--------------------------|
| a. Central government ministries | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Central government agencies | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Sub-national governments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

16. What proportion of total central government spending are accounted for through the central FMIS system(s)? Please refer to the last completed Fiscal Year, e.g. 2021.

Please select one.

- a. 0% - 10%
- b. 11% - 20%
- c. 21% - 30%
- d. 31% - 40%
- e. 41% - 50%
- f. 51% - 60%
- g. 61% - 70%
- h. 71% - 80%
- i. 81% - 90%
- j. 91% - 100%

17. What are the most significant challenge areas for the routine operation of the central FMIS system(s)?

Please rate how challenging each of these areas are on a scale of 0 to 4, with 4 being the most challenging.

| | 0 Not at all challenging | 1 Slightly challenging | 2 Somewhat challenging | 3 Very challenging | 4 Extremely challenging | Not applicable |
|--|--------------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|--------------------------|
| a. Functional performance - e.g. processes and outputs satisfying users' needs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Technical performance - e.g. system | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| responsiveness and availability | | | | | | |
| c. Data quality - e.g. timely, reliable, comprehensive, interoperable and machine-readable data | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Performance of <u>commercial</u> IT service providers for system maintenance and operational support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Performance of <u>internal</u> IT service providers for system maintenance and operational support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Staff capacity - e.g. available staff with technical skills and expertise to operate the system(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Budget availability to operate and maintain the system(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Other, please specify in Q17.1: [text box] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If Q11 b. or c. selected. If Q11 a. selected, go to question 19.

2.3 - Decentralised FMIS system(s) developed and operated by Line Ministries and Agencies

The question in this section refers to FMIS systems that have been developed and operated by Line Ministries and Agencies. These may have different levels of autonomy and may often be required to conform to central requirements in order to facilitate information exchange and ensure that consistent standards are applied.

18. To what extent do decentralised FMIS system(s) have to conform to the following centrally determined requirements and standards? *The answer to this question should only refer to core PFM functions (e.g. budget execution, accounting, treasury, cash management and financial reporting).*

Please select all that apply.

- a. No centrally determined requirements and standards
- b. Minimum functional requirements (e.g. budget execution, accounting, treasury and cash management, financial reporting)
- c. Central chart of accounts
- d. Central budget classification
- e. Other standardized common data elements and definitions (e.g. taxonomy codes, non-financial performance data, tags, connecting identifiers)
- f. Centrally defined data elements to be provided (e.g. receipts, payments, commitments, accounts receivable, accounts payable)
- g. Centrally determined basis of accounting (e.g. cash, modified cash, or accrual)
- h. Centrally determined minimum financial reporting requirements (e.g. periodicity of reporting to central FMIS managed by CBA/Treasury)
- i. Data management standards (e.g. rules governing data creation, exchange, use and re-use, data storage, versioning, data privacy and open data principles etc.)
- j. Technology standards to enable exchange of data between decentralised and central systems (i.e. via interface, interoperability layer)
- k. Common control and compliance functions (e.g. financial controls, consistency checks, separation of duties)
- l. Other, please explain.

To all

2.4 - Level of FMIS integration

19. Please select the option that best describes the level of integration of the financial management information system(s) that support core PFM functions.

Please select one.

- a. **Non-integrated FMIS.** Core PFM functions are not fully integrated. Budget execution, treasury and cash management, accounting, and financial reporting are supported by multiple, not fully integrated IT systems. Data exchange is typically supported by interfaces and other interoperability layers.
- b. **Core FMIS.** An integrated Financial Management Information System for all core PFM functions that is supported by a common IT platform and shared central database(s). Such systems are sometimes referred to as “treasury systems”.
- c. **IFMIS.** An Integrated Financial Management Information System in which both all core PFM functions and other financial management functions are supported by a common IT platform and shared central database(s). Other financial management functions might include procurement, asset and liability management and integration of performance data.

If Q19 a. selected

20. Please provide a brief description of the FMIS systems that cover the core PFM functions, how information is exchanged between them and how information is centrally consolidated.

20.1 Please upload a flowchart showing the different FMIS systems, if available.

If Q19 b. or c. selected

21. How long ago was the original software for the core FMIS or IFMIS implemented (i.e. how old is the basic system, disregarding minor developments and periodic updates)?

Please select one.

- a. Less than 2 years
- b. Between 2 and 5 years
- c. Between 5 and 10 years
- d. More than 10 years

To all

22. Please identify which of the following functions are integrated into the main central FMIS (e.g. core FMIS or IFMIS) or are supported by separate IT systems or manual processes that are managed centrally.

The answers to this question should exclude decentralised FMIS solutions developed and operated by line ministries/agencies.

Please select one per row. Please select "not applicable" if the function is not performed by the central FMIS, e.g. it is supported by a decentralised FMIS system or is not performed at all.

1) Budget

| | Main central FMIS | Separate IT system (centrally managed) | Spreadsheet/manual process (centrally managed) | Not applicable |
|---|--------------------------|--|--|--------------------------|
| a. Multi-year budget baseline | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Annual budget preparation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Approved budget/appropriations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Non- financial performance information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Tagging/earmarking, e.g. for cross-cutting topics such as gender, climate, Covid-19. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

2) Revenue and expenditure management

| | Main central FMIS | Separate IT system (centrally managed) | Spreadsheet/manual process (centrally managed) | Not applicable |
|---|--------------------------|--|--|--------------------------|
| f. Revenue receipts (non-tax) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Cash management (including bank reconciliation) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Procurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Contractual commitments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Payments for goods and services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Payroll | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. Payment of social benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Grants and transfers to other levels of government | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| n. External grants management (e.g. EC grants) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

3) Balance sheet management

| | Main central FMIS | Separate IT system (centrally managed) | Spreadsheet/manual process (centrally managed) | Not applicable |
|-------------------------------|--------------------------|--|--|--------------------------|
| o. Fixed assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| p. Depreciation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| q. Intangible assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| r. Inventory/work in progress | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| s. Loans | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| t. Accounts receivable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| u. Accounts payable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| v. Government debt | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| w. Loan guarantees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

4) Financial reports

| | Main central FMIS | Separate IT system (centrally managed) | Spreadsheet/manual process (centrally managed) | Not applicable |
|---|--------------------------|--|--|--------------------------|
| x. Approved budget (cash) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| y. Approved budget (accrual) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| z. Approved budget (performance) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| aa. Interim budget execution (cash) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| bb. Interim budget execution (accrual) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| cc. Interim budget execution (performance) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| dd. Year-end budget execution (cash) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ee. Year-end budget execution (accrual) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ff. Year-end budget execution (performance) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| gg. Annual financial statements (cash) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| hh. Annual financial statements (accrual) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ii. Annual financial statements (performance) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

2.5 - FMIS development status and challenges

23. Which of the following best describes the status of your current central FMIS system(s) development?

Please select one.

- a. No major development or upgrade of current central FMIS system(s) planned, e.g. central FMIS systems(s) fully implemented and subject only to routine system upgrades/improvements.
- b. Major developments or upgrades of current central FMIS system(s) in the process of development and implementation
- c. Replacement system(s) for central FMIS in the process of development and implementation

If Q23 b. or c. selected

24. What are the most important objectives for the replacement, major developments or upgrades of your current central FMIS system(s)?

Please rate how important each of these objectives are on a scale of 0 to 4, with 4 being the most important.

| | 0 Not at all important | 1 Slightly important | 2 Somewhat important | 3 Very important | 4 Extremely important | Not appli cable |
|--|------------------------------|----------------------------|----------------------------|--------------------------|-----------------------------|--------------------------|
| a. Enhanced integration of financial management functions (e.g. budget preparation, cash forecasting, procurement, commitment control etc.). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Improvements in the operation of financial controls (e.g. streamlining, robotic process automation etc.). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Improved financial reporting capabilities (e.g. accruals, consolidated financial statements, performance reporting). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| d. Expansion in institutional coverage (e.g. system serves additional ministries, agencies, or levels of government). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Improved data analysis capability for <u>central budget authority</u> (e.g. cash flow forecasting, budget preparation, performance monitoring and evaluation). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Improved data analysis capability for <u>line ministries and agencies</u> (e.g. cost monitoring, program management, cost and management accounting). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Improvements in system technical performance (e.g. system response time, availability, reliability, data volumes). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Other, please specify in Q24.1: [text box] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

25. What are the most significant challenges in selecting, designing and implementing the replacement, major developments or upgrades of your current central FMIS system(s)?

Please rate the challenges on a scale of 0 to 4, with 4 being the most challenging.

| | 0 Not at all challenging | 1 Slightly challenging | 2 Somewhat challenging | 3 Very challenging | 4 Extremely challenging | Not applicable |
|---|---|---------------------------------------|---------------------------------------|-----------------------------------|--|---------------------------|
| a. Understanding user requirements and needs (internal and external) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Coordination and engagement with internal key stakeholders and users | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Defining new business | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| requirements / modernization of business processes | | | | | | |
| d. Technology capacity to reflect all relevant business processes in the FMIS system(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Data architecture (e.g. common budget and account code structures, clear and uniform definitions of data elements, connecting identifiers) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Data management standards (e.g. rules governing data creation, exchange, use and re-use, data storage, versioning, data privacy and open data principles, etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Data quality (e.g. timely, reliable, comprehensive, interoperable and machine-readable data) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Performance of commercial IT service providers to develop the systems | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Performance of internal IT service providers to develop the systems | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Software selection process | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Public procurement procedures | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| l. Clarity of ownership and control | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Project management | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| n. Senior management commitment to implement FMIS replacement project | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| o. Staff capacity (e.g. available staff with technical skills and expertise to operate the future system(s)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| p. Budget availability - capital costs and operating costs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| q. Other, please specify in Q25.1: [text box] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

To all

26. What is the extent of government interest to make use of new developments in digital technology for financial management?

Please select one per row.

| Technology area | Low interest | Active consideration | Policy commitment | Active implementation If selected, please provide further information, e.g. on implementation area and start date, experience, recommendations in Q26.2 |
|---|--------------------------|--------------------------|--------------------------|--|
| a. Cloud-based computing services, including software, infrastructure and platform. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Artificial intelligence/robotic process automation (RPA) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Business intelligence/analytics software | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Block chain technology | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Other, please specify in Q26.1: [text box] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

To all

2.6 - General comments

27. General comments on Section 2. FMIS system(s) design. Please provide additional comments that are relevant to the FMIS system(s) design in your country, but may not have been addressed by the questions.

3. Digital financial reporting

The objective of this survey section is to gain a better understanding of the implementation status, rationale, functionalities and remaining challenges of digital government financial reporting for central government provided by CBA/Treasury or another central agency.

Digital financial reporting uses digital and online data tools to provide government financial reports typically including timely in-year provisional budget execution reporting, comprehensive audited year-end financial reporting, performance reporting, budget reporting or a combination of all of these. It may also allow users to explore details of pre-formatted financial reports in multi-faceted and connected ways, such as consolidated and entity-level formats and reports by type of expenditure or by objective/programme. Digital financial reporting may also enable users to structure their own queries, and to generate reports, infographics and open data sets.

It is publicly available via the internet and therefore typically provides access to a wide variety of user groups.

3.1 - Implementation status of digital financial reporting

28. *Do you provide digital financial reporting?

Please select all that apply.

- a. Yes, provided by CBA/Treasury or another central agency.
- b. No, but under active consideration by CBA/Treasury or another central agency.
- c. No, and no plans to introduce it.

If Q28 is a. or b.

29. What preparatory stages for implementation have been completed?

Please select all that apply.

- a. Legal/regulatory framework
- b. User research, e.g. user-driven approach to identify user needs
- c. Concept and design
- d. Methodological guidance
- e. Partial /pilot implementation
- f. Other, please specify.

If Q29 b. selected

30. In the design of your digital financial reporting, which user groups' needs did/do you give the highest priority?

Please select a maximum of five most important user groups.

- a. Parliament
- b. Parliamentary Budget Office (PBO)/Independent Fiscal Institution (IFI)

- c. Citizen/member of the general public
- d. Journalist/Watchdog
- e. Academia/Researcher/Student
- f. NGO/think tanks
- g. Credit agencies
- h. Government contractors
- i. Repurposer, e.g. reselling public data with added analysis
- j. External Audit
- k. Internal Audit
- l. Public servant/Internal government data user, e.g. using data for better decision-making
- m. Other, please specify.

If Q28 is b.

31. Please provide further information on your current plans to introduce digital financial reporting, i.e. coverage, functionalities, planned introduction dates.

3.2 - Rationale for digital financial reporting

If Q28 is a. or b.

32. Who initiated the introduction of digital financial reporting?

Please select all that apply

- a. Parliament
- b. Centre of Government
- c. Central Budget Authority and/or other central agencies
- d. Other, please specify.

33. What are the most important objectives of your digital financial reporting?

Please rate how important each of these objectives are on a scale of 0 to 4, with 4 being the most important.

| | 0 Not at all important | 1 Slightly important | 2 Somewhat important | 3 Very important | 4 Extremely important | N/A |
|---|---|---|---|---|--|--------------------------|
| a. Increase trust in government | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Increase budget transparency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Increase accountability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Improve dissemination of financial information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | | |
|----|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| e. | Improve data use and reuse | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. | Improve financial communication | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. | Foster engagement with key stakeholders | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. | Rationalise government financial reporting | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. | Reduce burden on officials of responding to information requests (e.g. by Parliament on specific topics) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. | Improve managerial and government decision-making | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. | Other, please specify in Q33.1: [text box] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

3.3 - Coverage and functionalities of digital financial reporting

If Q28 is "a"

34. *Please provide weblink(s) to your digital financial reports.

35. What types of financial and non-financial data and reports are currently included within the scope of your digital financial reporting?

Please select all that apply.

- a. Government debt
- b. Approved budget
- c. Supplementary budget
- d. In-year budget execution
- e. In-year non-financial performance
- f. Combined in-year financial and non-financial performance
- g. Year-end budget execution
- h. Year-end non-financial performance
- i. Combined year-end financial and non-financial performance
- j. Year-end financial statements - unaudited
- k. Year-end financial statements - audited
- l. Fiscal risks
- m. Tax expenditures
- n. Topical issues (e.g. spending on green/climate/environment, gender, Covid-19)

- o. Procurement/Contract information
- p. People Management
- q. Other, please specify.

If Q35 d. selected

35.1 Please specify the frequency of digital in-year reporting on budget execution.

Please select one.

- a. Monthly
- b. Every two months
- c. Quarterly
- d. Biannual
- e. Other, please specify.

If Q35 f. selected

35.2 Please specify the frequency of digital in-year reporting on combined financial and non-financial performance.

Please select one.

- a. Monthly
- b. Every two months
- c. Quarterly
- d. Biannual
- e. Other, please specify.

If Q35 n. selected

35.3 Does digital financial reporting include the possibility to extract topical reporting for the following topics?

Please select all that apply.

- a. Green / climate / environment
- b. Gender
- c. Covid-19
- d. Other, please specify.

If Q28 is "a"

36. Is it possible to download the financial data accessible through your digital financial reporting in a machine-readable open data format?

Please select one.

- a. Yes, for most or all areas
- b. Yes, only for limited areas
- c. No, but under active consideration
- d. No, and no plans to introduce it

37. How many previous years does your digital financial reporting present?

Please select one.

- a. Previous fiscal year
- b. Two previous fiscal years
- c. Three previous fiscal years
- d. Four previous fiscal years
- e. Five previous fiscal years
- f. More than five previous fiscal years

38. Which of the following aspects of reporting have improved as a result of the introduction of digital financial reporting?

Please select all that apply.

- a. Timeliness of financial data provision
- b. Flexibility to report on new or topical issues, e.g. through earmarking/tagging
- c. Granularity of detail levels and aggregation of financial data provision (e.g. consolidated or disaggregated formats; entity-level formats; budget and account classification by type, administration or programme)
- d. Flexibility for users to create and structure own queries, reports and graphics
- e. Data visualisations and graphics
- f. Combination of financial and non-financial data, e.g. for performance reporting
- g. Granularity of narrative description and/or analysis
- h. Granularity of machine-readable open data
- i. Rationalisation of government financial reporting
- j. Other, please specify.

3.4 - Digital financial reporting development approaches and challenges

If Q28 is a.

39. Which of the following approaches did you take to develop your current digital financial reporting solution?

Please select all that apply.

- a. Clarification of ownership and control of digital financial reporting
- b. International assessment of other digital financial reporting solutions
- c. Assessment of own digital capacity and capability (e.g. available staff and skills)
- d. Assessment and development of a sound data, budget and reporting structure
- e. Development / application of a data governance framework and policies
- f. Application of an agile and iterative approach, e.g. a focused, quick, and repetitive development process assuring user engagement during the entire service lifecycle
- g. Application of user-driven approaches, e.g. research and analysis of different users' needs
- h. Publication as Minimum Viable Product (MVP)
- i. Using open-source technologies

- j. In-house development
- k. Development by external provider
- l. Upskilling and/or training sessions to build user capacity and skills
- m. Other, please specify.

40. Do you have a process to track or identify the use of your digital financial reporting system, the users and their areas of interest?

Please select all that apply.

- a. No
- b. Yes, number of visitors to digital financial reporting website(s)
- c. Yes, through social media analytics
- d. Yes, through feedback and user surveys on the digital financial reporting website(s)
- e. Yes, through other feedback process. Please provide further details on how users can share feedback to digital financial reporting in Q40.1.
- f. Yes, other. Please specify.

41. Are there any plans to further develop the current digital financial reporting?

Please select one.

- a. No
- b. Yes, please describe objectives and planned functionalities in Q41.1.

If Q28 is a. or b.

42. What have been the most significant challenges in introducing/developing digital financial reporting?

Please rate the challenges on a scale of 0 to 4, with 4 being the most challenging.

| | 0 Not at all challenging | 1 Slightly challenging | 2 Somewhat challenging | 3 Very challenging | 4 Extremely challenging | Not applicable |
|---|--------------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|--------------------------|
| a. Legal framework for digital financial reporting | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Standards or guidelines for digital financial reporting (e.g. on format, coverage) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Audit requirements for digital financial reporting | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Understanding user requirements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| and needs (internal and external) | | | | | | |
| e. Data architecture (e.g. common budget and account code structures, clear and uniform definitions of data elements, connecting identifiers) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Data management standards (e.g. rules governing data creation, exchange, use and re-use, data storage, versioning, data privacy and open data principles etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Data quality (e.g. timely, reliable, comprehensive, interoperable and machine-readable data) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Combining non-financial and financial data | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Leadership commitment of senior management | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Clarifying and maintaining ownership and control | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Public procurement procedures | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. Project management | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Staff capacity (e.g. available staff with technical skills and expertise) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| n. Budget availability - capital costs and operating costs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| o. Concerns about potential for misuse of data (e.g. selective use to criticize government) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| p. Digital Data security | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| q. Other, please specify in Q42.1: [text box] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

3.5 - General comments

To all

43. General comments on Section 3. Digital financial reporting. Please provide additional comments that are relevant to digital financial reporting in your country, but may not have been addressed by the questions.

End of survey

Thank you for completing the **2022 OECD Survey on Financial Management and Reporting**.

The survey responses will be collected until **15 January 2023** and preliminary analysis will be presented at the next meeting of the Working Party on Financial Management and Reporting to take place on 9-10 March 2023.

If you have any questions, please email your queries to Anne Keller (Anne.Keller@oecd.org).