



**FINAC**

FINancial management,  
Accounting & Controlling  
in public administration

# Financial Management, Accounting & Controlling curricula development for capacity building of public administration

## RESEARCH REPORT 1.2: SERBIA

Mapping of current qualification structure of public administration employees in  
financial management, accounting and control activities



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## INTRODUCTION

This research report is written in the framework of the project FINancial management, Accounting and Controlling curricula development for capacity building of public administration (FINAC) under the EU programme ERASMUS +, subprogram *Capacity Building in Higher Education*, as a part of its Work package 1: Mapping & reporting about current capacities of public administration employees in Albania & Serbia. Project is implemented in Serbia and Albania and the project consortium involves 12 partners<sup>1</sup> (from Serbia, Albania and four EU countries). Coordinating institution of the FINAC project is University of Belgrade, Faculty of Organisational Sciences.

The central aim of “FINancial management, Accounting and Controlling for capacity building of public administration” (FINAC) project is to contribute to the higher quality of budgeting, money management, finance management, accounting and control, in Serbian and Albanian public administration. This aim will be achieved throughout meeting specific objectives: 1) Designing and developing three new master degree programmes in Serbia and two new master degree programmes in Albania in the field of financial management, accounting and controlling for capacity building of public administration in Serbia and Albania, 2) Provision of trainings at university centres/institutes for public administration employees in Serbia and Albania, 3) Modernization of one master degree programme in the field of public financial management in Serbia.

The project sets as a fundamental quality of future master and training programmes that they address and develop competencies that are in line with the ongoing national developments in public administration and, more specifically, in the field of financial management and control. These national developments, both in Serbia and Albania, are in many instances characterized by progressive harmonization with international standards of good practice, especially those which get significant attention within the process of accession in European Union. The pace and the quality of adopting and effective implementation of new practices of financial management and control and public administration in general largely depends on the level of capacities and competencies of public administration employees. Therefore, high quality education and training programs must acknowledge and address this element as well, so they can be tailor-made in both directions: national strategies and developments and current level of competencies of its civil servants. In this respect mapping current capacities of public administration employees in Albania and Serbia was seen as a crucial starting point for the Project in order to get valid findings which will guide the development of new master

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<sup>1</sup> University of Belgrade (Project Coordinator); University of Kragujevac; State University of Novi Pazar, Belgrade Metropolitan University; Ministry of Public Administration and Local Government, Republic of Serbia; Centre for Education Policy, Belgrade; University of Shkodra “Luigj Gurakuqi”; European University of Tirana; University of Split; Università degli studi “Guglielmo Marconi”; Masaryk University; Matej Bel University. More about the project - <http://finac.org.rs/>



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programmes and in-service trainings so they are tailored to the real needs of public administration and its employees.

The starting point for mapping current capacities of public administration employees in Albania and Serbia can be found in the Reports of European Commission on progress in accession to EU of Albania (European Commission, 2015a) where it ascertains that 'Effective implementation and supervision of the FMC systems, and appropriate training for staff and senior programme officers, have yet to be ensured.', pp. 73) and in report for Serbia (European Commission, 2015b) where it says that 'senior public-sector managers will need to be trained to understand their specific role and responsibilities on financial management and control', pp. 72). In the phase of the conceptualization of the forthcoming research activities the focus was placed on its purpose and main goals, i.e. what kind of information would be most beneficial to the overall project aims and from whom they could be gathered. At the kick-off meeting of the FINAC project held in Belgrade, Serbia (November 2016) representatives of the project consortium partners discussed and adopted the research design proposal which posited main elements of the forthcoming research that was further elaborated in the forthcoming months.

Within Working package 1 of FINAC project eight reports are envisaged as project deliverables based on agreed research exercise (four reports for Serbia and four reports for Albania):

- Report 1.1: Mapping of current level of knowledge of employees in public administration in the field of financial management, accounting and control;
- Report 1.2: Mapping of current qualification structure of public administration employees in financial management, accounting and control activities;
- Report 1.3: Teaching outcomes and harmonization of national strategies and EU directives in public administration;
- Report 1.4: Mapping of knowledge and expertise of trainers at the regional partner universities.

This report presents the research process and part of the research findings pertaining to current qualification structure and practices of professional development of public administration employees working in the area of financial management, accounting and control activities in Serbia (Report 1.2.) A separate report deals with this segment of the research performed in Albania. The report beside this introductory section, contains Methods section which describes the research design, the sample, instruments and all the steps in the research process. It is followed by the section on results, the Conclusions section and the annex where the research instruments are to be found.

The lead consortium partner responsible for the research design, its organization and administration, data analysis and the writing of the reports was the Centre for Educational Policy from Belgrade, Serbia. For the part of the research conducted in Albania, the main partner was the European University of Tirana - its representatives were responsible for the planning and execution of various segments of the research process. Overall coordination of the research process done in two countries was overseen and supported by the coordinating institution - Faculty of Organizational Sciences (University of Belgrade).

## METHODS

### Design

Overall research was designed as a mixed-method research, due to complexity and scope of the investigated topics, primarily in the field of mapping of current level of knowledge of employees in public administration in the field of financial management, accounting and control. However, a research topic of qualification structure of public administration employees was addressed through on-line questionnaires only.

### Measurements

#### On-line survey

The main goal of the overall research was to map current capacities of public administration employees in six broad areas: Financial management and control; Internal audit; Programme budgeting; Budget implementation; Accounting; and Policy management process<sup>2</sup>. Beside this main part, each questionnaire comprised additional sets of questions - questions on initial education and further professional development of respondents.

In the section dealing with initial education respondents were asked to provide information about their:

- a) Highest level of formal education completed
- b) Country of study<sup>3</sup>
- c) Type of institution (public or private)
- d) Name of university
- e) Name of faculty or higher vocational education institution
- f) Earned qualification (title designation)
- g) Year of graduation
- h) Extent to which competencies acquired during formal education are relevant for performing daily work
- i) Extent to which daily work requires performing activities for which one has not been educated during formal education

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<sup>2</sup> Analysis of these results was subject of a separate report (Work package 1.1.)

<sup>3</sup> Questions from b) to g) were asked for three levels of education (First level higher education degree / bachelor degree; Magisterium / specialization / master degree; Doctorate / PhD degree)

Finally, the section covering further professional development posed questions about up to three, in respondents' opinion, most important trainings (professional development activities) in the field of public administration they have attended:

- a) Area of the professional development activity
- b) Country where the training was held
- c) Duration of the training
- d) Year when the training was held
- e) Organizer of the training
- f) Whose initiative was to attend this professional development activity
- g) The most important motive for further professional development

**Questionnaire development and data collection.** As previously mentioned, conceptual framework and the research design were adopted at the Project kick-off meeting held in November 2016 in Belgrade. In the next phase survey questionnaires were being drafted (in English language) and drafts were sent to consortium partners for a review in early February 2017. Questionnaires were amended in accordance with the comments received and translation of the final survey instruments into Serbian language was done by mid March 2017. Questionnaires differed by target sample and different topics for which they assessed their needs for professional development - however, the parts that dealt with data pertinent to this report were virtually the same in all questionnaires. On-line questionnaires were created using Qualtrics platform ([www.qualtrics.com](http://www.qualtrics.com)). In Serbia, the survey commenced on April 19<sup>th</sup> when the Ministry of Public Administration and Local Self-government sent invitation letters with links to on-line questionnaires to contact points in participating institutions. The second call for participation was sent by Human Resource Management Service of the Government of the Republic of Serbia on May 20<sup>th</sup>. Data collection lasted until mid June 2017.

## Participants

The target population for this research were state administration employees, more specifically – civil servants, both on appointed position and on executorial position. An appointed position is a post where a civil servant has powers and responsibilities pertinent to directing and coordinating work in a state authority. The job position in appointed positions is always based on the act of appointment. In public administration authorities, these positions are considered as appointed: assistant minister, secretary of a ministry, director of the integrated authority, director of a special organization, deputy and assistant of the director of a special organization and the head of an administrative district. The remaining job positions are executive job positions, including job positions of officers of subordinate organizational units in state authorities such as heads of divisions in state administration, etc.

More specific division of target sample of civil servants was influenced by the chosen topics for investigation. Three main sub-samples were defined: general managers<sup>4</sup>, financial departments' staff

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<sup>4</sup> By managers here we understand those individuals who are responsible for meeting organizational objectives in a specific functional area or line of business, disregarding their position in command hierarchy (ranging from, for instance in a ministry, assistant minister to a manager of the smallest organizational unit).

(heads of units and subordinate staff), and internal auditors. As stated above, the sample was limited to central, state administration authorities. It encompassed four types of authorities: ministries, integrated authorities within ministries, special organizations, and Government's services (offices). The target sample in fact reflected the whole population of these institutions – and within them the whole population of managers, managers and staff in finance departments (except clerks and junior clerks), and internal auditors. Recruitment of these institutions for participation in this survey firstly was done by the Ministry of Public Administration and Local Self-Government of the Republic of Serbia, and in the second round by the Human Resource Management Service of the Government of the Republic of Serbia. These two institutions have used their internal data base of contact points in all the institutions to send an invitation letter containing a link to on-line questionnaires. In the first round of participants' recruitment those contact points were secretaries of ministries, chiefs of cabinet of ministers, and in the second-round contact persons in human resource departments. Those contact points were asked to disseminate invitation e-mail with a link to on-line questionnaire to all civil servants who satisfy required conditions (that is being a manager / working in finance departments / being an internal auditor). Having this two-step recruitment process as a consequence had a fact that final number of civil servants who actually get an invitation e-mail is unknown and thus the response rate could not be calculated. More significant note is that the realized sample of civil servants can not be considered as representative for the given populations, so the findings should be understood as indications of certain patterns and with limited generalizability. Table 1 presents realized sample in the survey.

Table 1. Realized survey sample

Sub-sample	Number of respondents
General managers	152
Finance departments' staff	58
Internal auditors	21

### Characteristics of the realized sample

In this section data on main professional characteristics of the participants in the survey (i.e. those who filled in on-line questionnaires) will be depicted. In the Table 2 data about the age of the respondents is presented. On average, employees in finance departments are found to be somewhat younger than other two subsamples.

Table 2. Age of respondents

Age	General managers	Finance departments	Internal auditors
Mean	48,7	43,3	49,8
Standard deviation	8,1	8,7	7,8
Minimum	27	27	33
Maximum	65	62	59

Next information about the sample relates to the type of the institution of the central public administration where the respondents are employed. Internal auditors and employees in finance departments most frequently were coming from the ministries, followed by integrated authorities

within the ministries. Smaller number of these respondents were from special organizations or Government offices. With general managers the distribution is a bit different - most often they came from special organizations, followed by integrated authorities from the ministries and the ministries.

Table 2. Type of institution where the respondents are working (%)

Institution	General managers	Finance departments	Internal auditors
Ministry	24,3	53,4	42,9
Integrated authority within the ministry	32,9	25,9	33,3
Special organization	38,2	12,1	9,5
Government service (office)	4,6	8,6	14,3

Both in the cases of general managers and managers and employees in finance departments majority of respondents were civil servants on executorial positions (this might presume head officer of subordinate organizational units as well). Less often they were civil servants on appointed positions. The difference between the two is much more pronounced in the case of general managers (Table 3).

Table 3. Civil servant position of general managers and employees in finance departments (%)

Position	General managers	Finance departments
Civil servant on appointed position	11,8	43,1
Civil servant on executorial position	88,2	56,9

In a case of general managers there is a big variation in terms of number of employees whose work they are managing. Average number is 11,4 employees, with a range from 1 to 250 employees. Median is six employees - a value separating the higher half of the sample, from the lower half.

Majority of internal auditors from the subsample were non-managing, regular certified internal auditors; somewhat less were on a managing position (chief audit executive), while none of them was in the training/certification process.

Table 4. Positions of internal auditors (%)

Position	Internal auditors
The chief audit executive	42,9
Internal auditor (certified)	57,1
Internal auditor (in the process of training/certification)	0,0

In terms of length of work experience in public administration, the most experienced are general managers, followed by internal auditors and by civil servants from finance departments who have the shortest work experience. Table 5 also shows how long have the internal auditors been working as internal auditors in public sector.

Table 5. Length of work experience in public administration of respondents

Work experience	General managers	Finance departments	Internal auditors
Mean	19,3	11,6	16,6 (6,3)
Standard deviation	8,5	6,9	8,4 (3,5)
Median	19	12	15 (6,5)

\*Numbers in brackets represent years of work experience as internal auditors in public administration

## RESULTS

Results on qualification structure and professional development activities of public administration employees will be presented in three sections, following the sample division on general managers, employees in finance departments and internal auditors.

### General managers

Results indicate favourable<sup>5</sup> qualification structure of the general managers subsample, with more than a third of respondents having second level degree (magisterium/specialization/master degree). These numbers, however, should be understood as a consequence of equivalency of earlier (pre-Bologna) diploma degrees from the first cycle of university education with master degree in the current higher education system. Many of the respondents who got their first level diploma degrees in e.g. 1976, marked option that their highest level of education is at the level of Magisterium/Specialization/Master degree. The format of the question and offered answers does not allow for discerning between the two, but the estimation based on the reported years of graduation, suggests that the percentage of general managers with Magisterium/Specialization/Master degree (not with equivalent diploma degrees) would surely be significantly below observed 35%.

Table 6. Qualification structure of subsample of general managers (%)

Level of Education	First degree from higher vocational education institution	First degree from university higher education	Magisterium / specialization / master degree	Doctorate / PhD degree
General managers	7,2	56,6	35,5	0,7

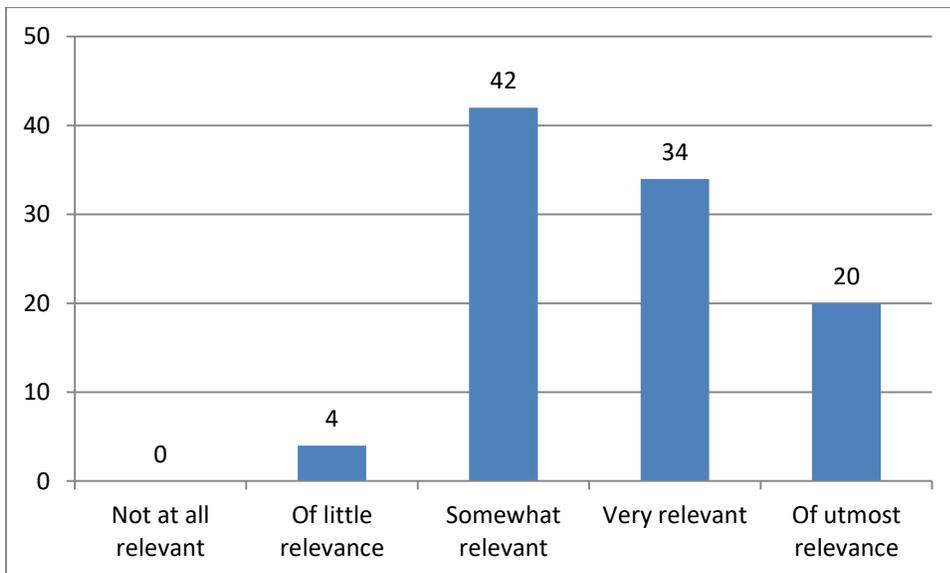
As it can be expected, due to different branches of public administration, field of qualifications of general managers varies. Most of the respondents have a degree in economy, followed by employees with law degrees, then by employees with degrees in business administration, engineering, etc.

<sup>5</sup> Civil Servants Act prescribes that the higher civil servants ranks (Senior Advisor, Independent Advisor, Advisor, Junior Advisor) should have acquired higher education in basic academic studies in the scope of at least 240 ESPB credits, master academic studies, specialist academic studies, specialized vocational studies, i.e. at basic studies of at least four years or specialist studies at faculty.

Almost all respondents got their degree(s) in Serbia – in few cases where this was not the case, degree is obtained in Croatia or Montenegro, but when these states were part of ex Yugoslavia. Interestingly, there were no managers in the sample who got any of their degrees outside of Serbia or ex-Yugoslav states. Higher education institutions where the degrees were earned are mostly public (90-95%).

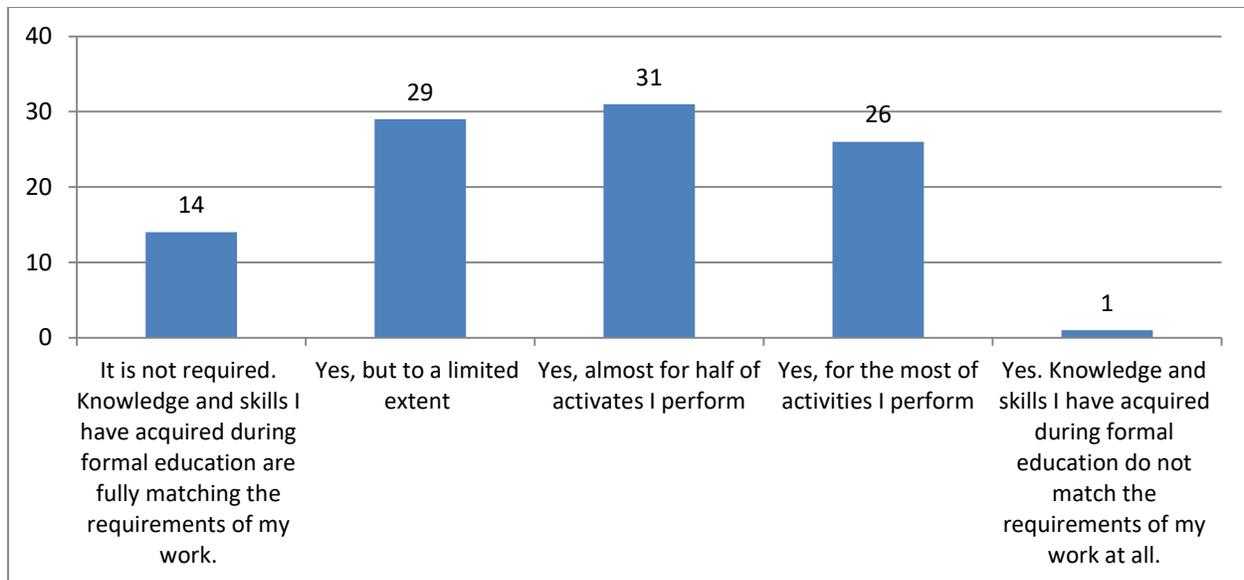
Participants were asked to assess the extent to which the competencies they acquired during formal education are relevant for performing their daily work. As it can be seen in Figure 1, most frequent answer was that they are somewhat relevant. However, the majority of respondents thinks that the competencies they had acquired during their formal education is quite relevant (either very relevant - 34% - or of utmost relevance - 20%).

Figure 1. Relevance of competencies acquired during formal education for performing daily work – general managers (%)



Managers were asked also to assess how much in their daily work is required from them to perform activities for which they were not educated during formal education. Results presented in the Figure 2 show that majority of general managers thinks that a substantial portions of their work requires type of work for which they were not formally educated.

Figure 2. Performing activities not educated for during formal education – general managers (%)



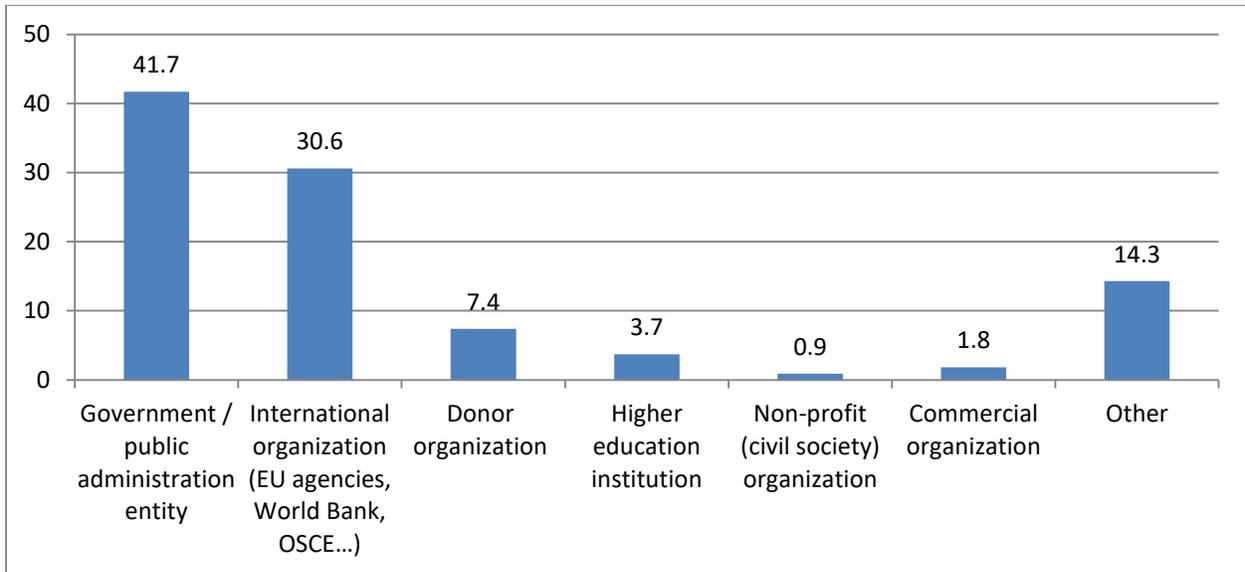
Furthermore, respondents were asked to provide some information about their professional development activities, more precisely, to provide information for up to three, in their opinion, most important professional development activities in the field of public administration they had attended.

In terms of topics, respondents could choose one of four answers: 1) Public policy process (formulation, implementation, evaluation), 2) Financial management and control, 3) Programme budgeting, and 4) Other topics in the field of public administration. More than half of the professional development activities (54%) were grouped in the category *Other topics*. These topics were either sector specific (e.g. customs control) or, much more often, other general topics: general management, human resource management, project management, management of EU funds, public procurement, internal audit, etc. Nearly the same percentages were gathered for professional development activities in the area of public policy process and financial management and control (20% and 19% respectively). Only 6% of development activities were devoted to programme budgeting.

Professional development activities attended by the participants mostly were held in Serbia (75%). The rest of activities were held in different European countries (Holland, France, Slovenia, Hungary, Albania, Russia, Belgium) and in Japan.

Next question was related to organizers of these development activities – respondents could choose one of the following answers: 1) Government / public administration entity, 2) International organization (EU agencies, World Bank, OSCE...), 3) Donor organization, 4) Higher education institution, 5) Non-profit (civil society) organization, 6) Commercial organization, and 7) Other. Most often, these activities were organized by Government / public administration entity, followed by international organizations. Interestingly, higher education institutions account for organizing less of 4% of reported professional development activities.

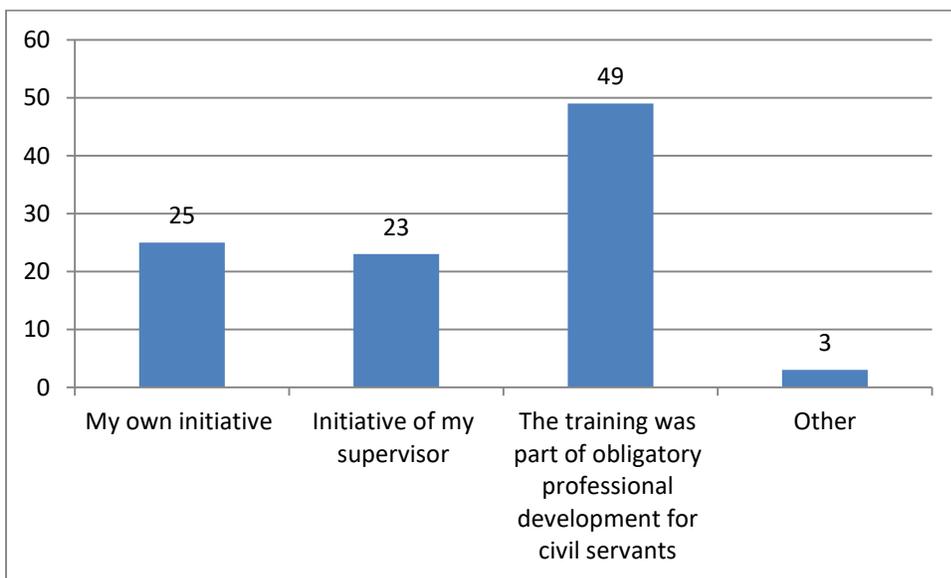
Figure 3. Organizers of professional development activities for general managers (%)



Duration of these professional development activities most often was up to five days (69%). Duration of six to 10 days was reported for 15% of professional development activities, and 16% of such activities lasted for more than 10 days (maximum two months).

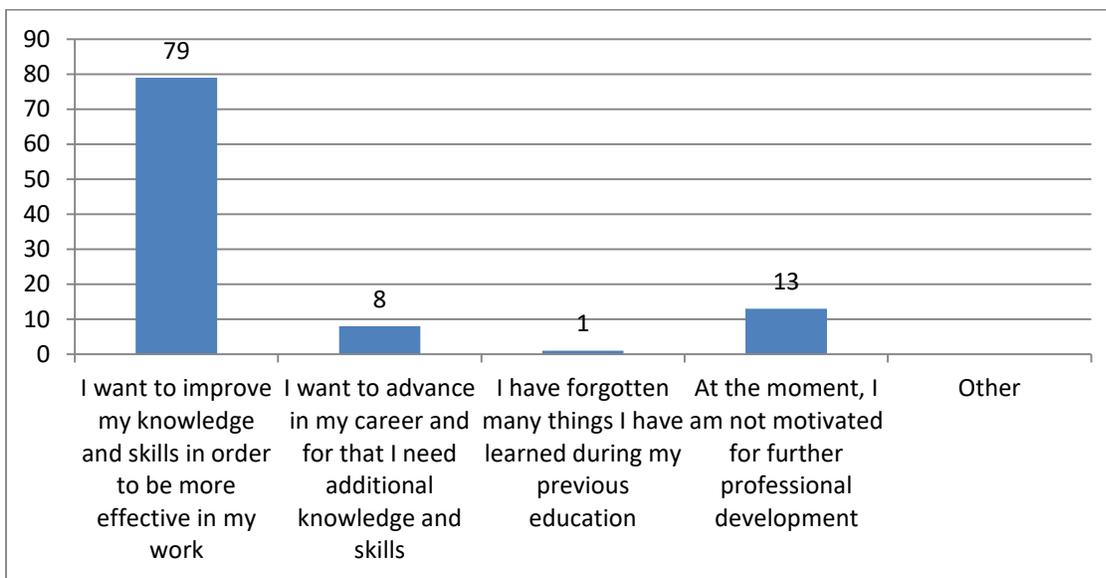
Participants also provided information on whose initiative was to attend particular professional development activity. They could choose one of four answers: 1) My own initiative, 2) Initiative of my supervisor, 3) The training was part of obligatory professional development for civil servants, and 4) Other. Results show (Figure 4) that in half of the cases activities were part of obligatory professional development of civil servants, and around a quarter of the activities were initiated either by person itself or its supervisor.

Figure 4. Initiative to attend professional development activity – general managers (%)



Final question in this section was about the motives for further professional development – respondents had to choose what was the most important motive for them out of four answers: 1) I want to improve my knowledge and skills in order to be more effective in my work, 2) I want to advance in my career and for that I need additional knowledge and skills, 3) I have forgotten many things I have learned during my previous education, 4) At the moment, I am not motivated for further professional development, and 5) Other. Figure 5 shows that by far the most important motive for further professional development is wanting to improve knowledge to be more effective in work (79% of respondents). However, interesting and somewhat worrying finding is that 13% of managers claims that they are not motivated at the moment for further professional development.

Figure 5. Most important motive for further professional development – general managers (%)



## Employees in finance departments

Results for the civil servants in finance departments also indicate favourable qualification structure<sup>6</sup> – a good indication for this is the finding that almost 70% of respondents has a first level university degree, and second level degree (magisterium/specialization/master degree) more than a quarter of the sample. As it was the case with general managers, these latter percentage should be understood as a consequence of equivalency of earlier (pre-Bologna) diploma degrees from the first cycle of university education with master degree in the current higher education system. Many of the respondents who got

<sup>6</sup> For the required level of education prescribed by Civil Servants Act look at the footnote No. 5.

their first level diploma degrees in e.g. 1999, marked option that their highest level of education is at the level of Magisterium/Specialization/Master degree. The format of the question and offered answers does not allow for discerning between the two, but the estimation based on the reported years of graduation, suggests that the percentage of employees in finance departments with Magisterium/Specialization/Master degree (not with equivalent diploma degrees) would surely be below 26%.

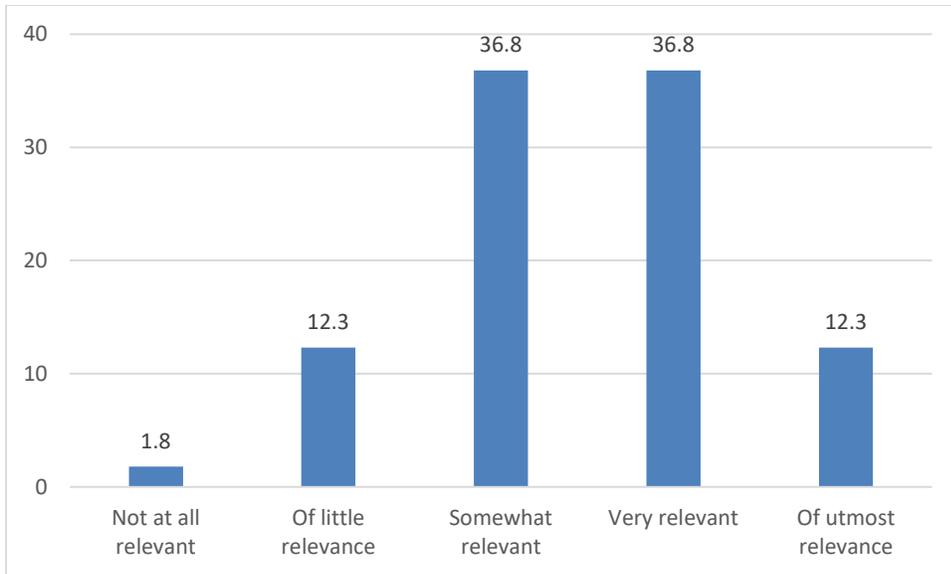
Table 7. Qualification structure of subsample of civil servants in finance departments (%)

Level of Education	First degree from higher vocational education institution	First degree from university higher education	Magisterium / specialization / master degree	Doctorate / PhD degree
Civil servants in finance departments	5,2	69,0	25,9	0,0

As it can be expected, field of qualifications is rather homogenous – employees dominantly have a degree from faculties that issues degree in economy (80%). There are just few civil servants who deviate from this rule – there are few lawyers and business managers. All degrees were earned in higher education institutions in Serbia, except two that were earned in Bosnia and Herzegovina (during the ex-Yugoslavia period) and one in Belgium. Degrees are earned dominantly in public higher education institutions (81%), but with a substantial percentage earned in private institutions as well (19%).

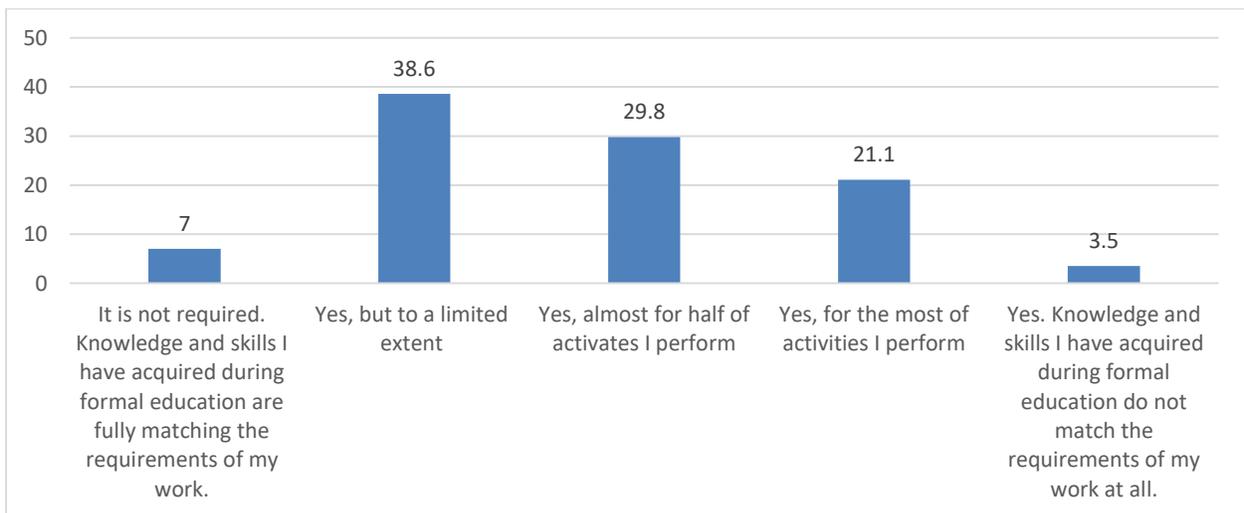
Participants were asked to assess the extent to which the competencies they acquired during formal education are relevant for performing their daily work. As it can be seen on Figure 6, most frequent answers are somewhat relevant and very relevant (each with 36,8%). That these competencies are of little relevance stated the same number of respondents as is the number of respondents that stated that the competencies are of utmost relevance (12,3%).

Figure 6. Relevance of competencies acquired during formal education for performing daily work - civil servants in finance departments (%)



Employees in finance departments were also asked to assess how much in their daily work is required from them to perform activities for which they were not educated during formal education. Results show that the most frequent answer is that it is happening to a limited extent (38,6%), followed by the answer that it is required for almost half of the activities (29,8%). For about one fifth of respondents for the most of activities they perform they were not being educated during formal education.

Figure 7. Performing activities not educated for during formal education - civil servants in finance departments (%)



Aside reporting about their initial formal education, respondents were asked to provide some information about their professional development activities, more precisely, to provide information for up to three, in their opinion, most important trainings (professional development activities) in the field of public administration they had attended.

In terms of topics, respondents could choose one of seven answers: 1) Public policy process (formulation, implementation, evaluation), 2) Programme budgeting, 3) Financial management and control, 4) Budget implementation, 5) Budget accounting and reporting, 6) Financial management of EU funds, and 7) Other topics in the field of public administration. Results show that almost one third of professional development activities were in the area of budget accounting and reporting. Two other relatively frequent development areas were programme budgeting and financial management and control (each with 18,2% of development activities). Respondents rarely reported professional development in three areas: public policy process, budget implementation and financial management of EU funds (4-5%). Answer *Other topics in the field of public administration* was chosen in 17% of cases – these were either sector specific topics, combination of topics that actually cover the above categories or foreign language/ICT trainings.

Most of the professional development activities took place in Serbia, but some activities were held in several European countries (Austria, Holland, Slovenia, Croatia, Bulgaria, Albania, Romania, Luxembourg) and in Japan and China.

Next question asked who were the organizers of these development activities – respondents could choose one of the following answers: 1) Government / public administration entity, 2) International organization (EU agencies, World Bank, OSCE...), 3) Donor organization, 4) Higher education institution, 5) Non-profit (civil society) organization, 6) Commercial organization, and 7) Other. Most often, these activities were organized by Government / public administration entity – in 67% of cases, followed by international organizations with 15% of cases. Interestingly, as in the case of general managers, higher education institutions account for organizing a quite small percent of reported professional development activities – just 5% (Figure 9).

Figure 8. Areas of professional development - civil servants in finance departments (%)

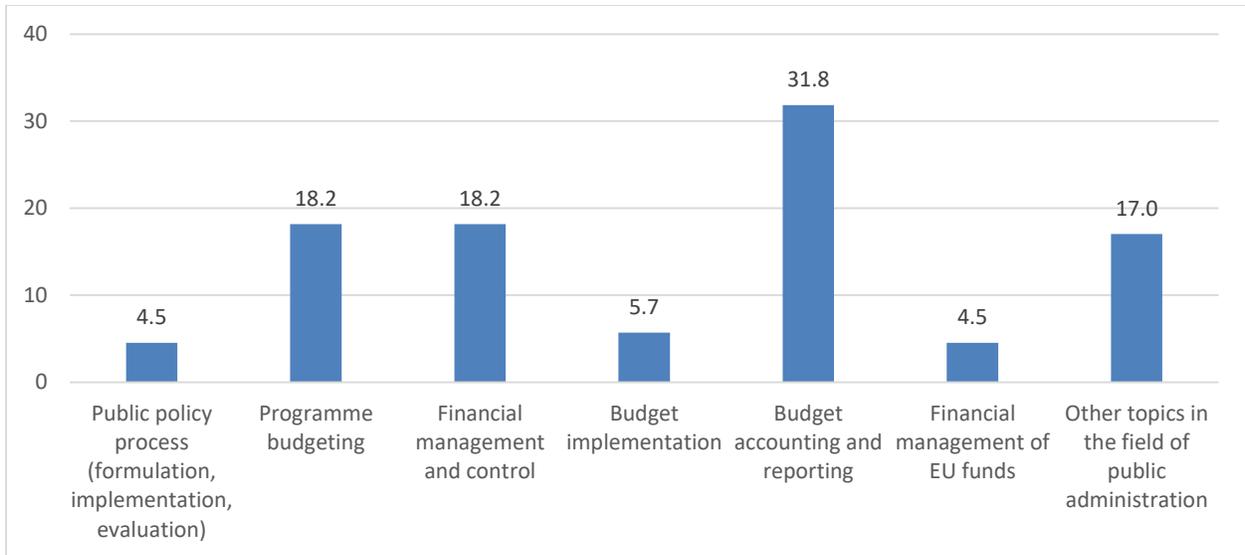
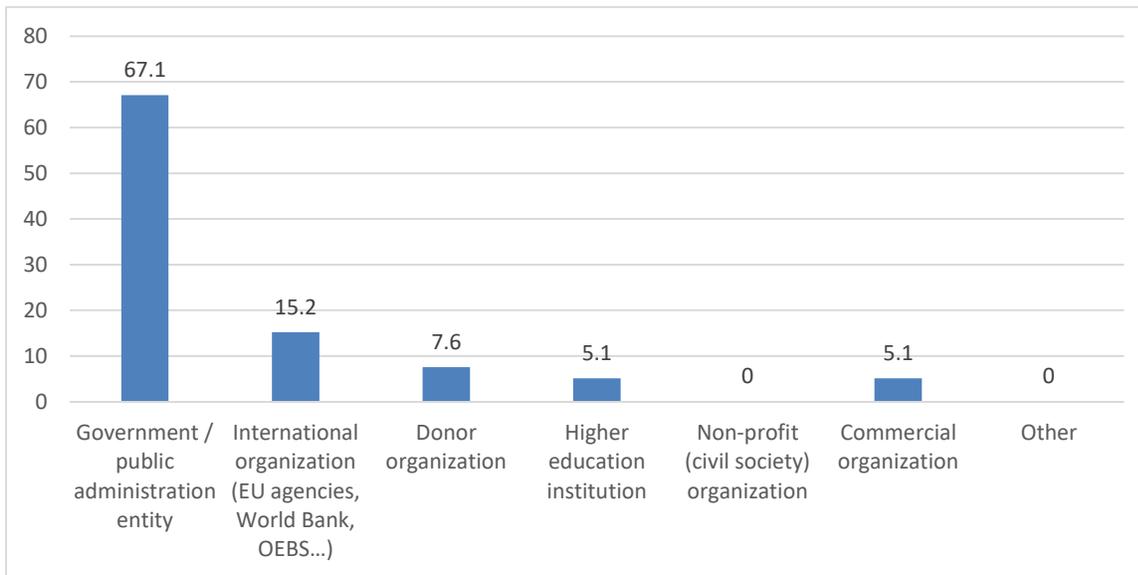


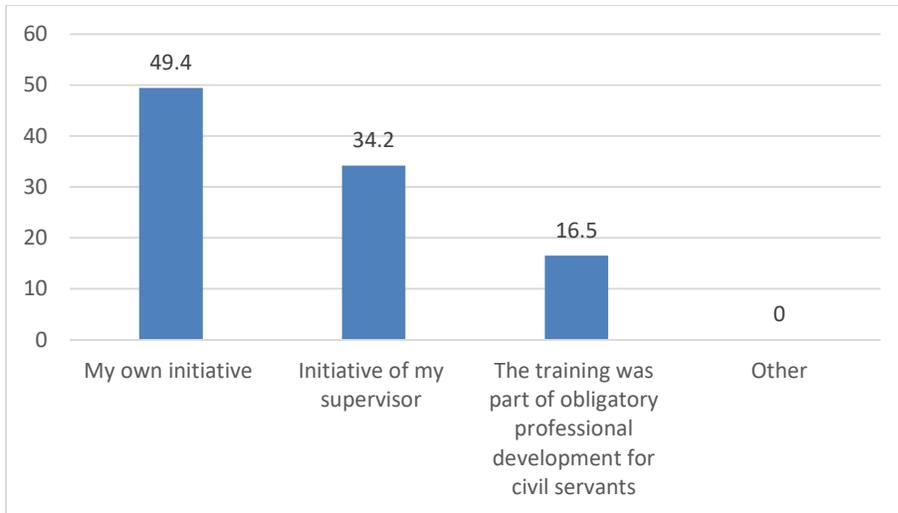
Figure 9. Organizers of professional development activities for civil servants in finance departments (%)



Duration of these professional development activities most frequently was up to five days (72%). The shortest were one-day trainings and they account for 20% of reported professional development activities. The longest development activity lasted for 48 days.

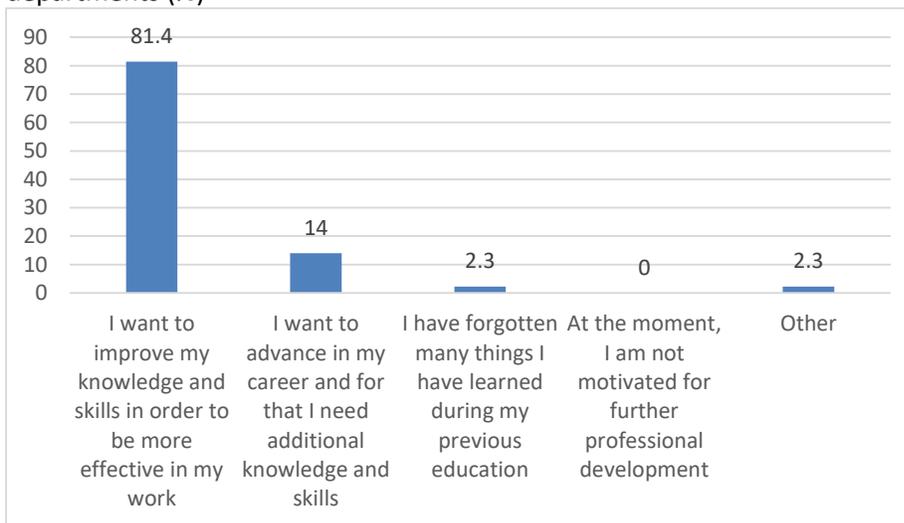
Participants also provided information on whose initiative was to attend particular professional development activity. They could choose one of four answers: 1) My own initiative, 2) Initiative of my supervisor, 3) The training was part of obligatory professional development for civil servants, and 4) Other. Results show (Figure 10) that half of all professional development activities were result of personal initiative (49,4%). A third of development activities were initiated by respondents' supervisors (managers), while 16,5% were part of obligatory professional development for civil servants.

Figure 10. Initiative to attend professional development - civil servants in finance departments (%)



Final question in this section was about the motives for further professional development – respondents had to choose what was the most important motive for them out of four answers: 1) I want to improve my knowledge and skills in order to be more effective in my work, 2) I want to advance in my career and for that I need additional knowledge and skills, 3) I have forgotten many things I have learned during my previous education, 4) At the moment, I am not motivated for further professional development, and 5) Other. Figure 11 shows that by far the most important motive for further professional development is wanting to improve knowledge to be more effective in work (81.4%) – in the second place is wanting to advance in career (14%).

Figure 11. Most important motive for further professional development - civil servants in finance departments (%)



## Internal auditors

Results for the level of education of internal auditors indicate favourable qualification structure<sup>7</sup> – all of internal auditors from the sample have a university higher education degree. More than a quarter of the sample has a second level degree (magisterium/specialization/master degree). As it was the case with general managers and employees in finance departments, these latter percentage should be understood as a consequence of equivalency of earlier (pre-Bologna) diploma degrees from the first cycle of university education with master degree in the current higher education system. Many of the respondents who got their first level diploma degrees in e.g. 1988, marked option that their highest level of education is at the level of Magisterium/Specialization/Master degree. The format of the question and offered answers does not allow for discerning between the two, but the estimation based on the reported years of graduation, suggests that the percentage of internal auditors with Magisterium/Specialization/Master degree (not with equivalent diploma degrees) would probably be below 29%.

Table 8. Qualification structure of subsample of internal auditors (%)

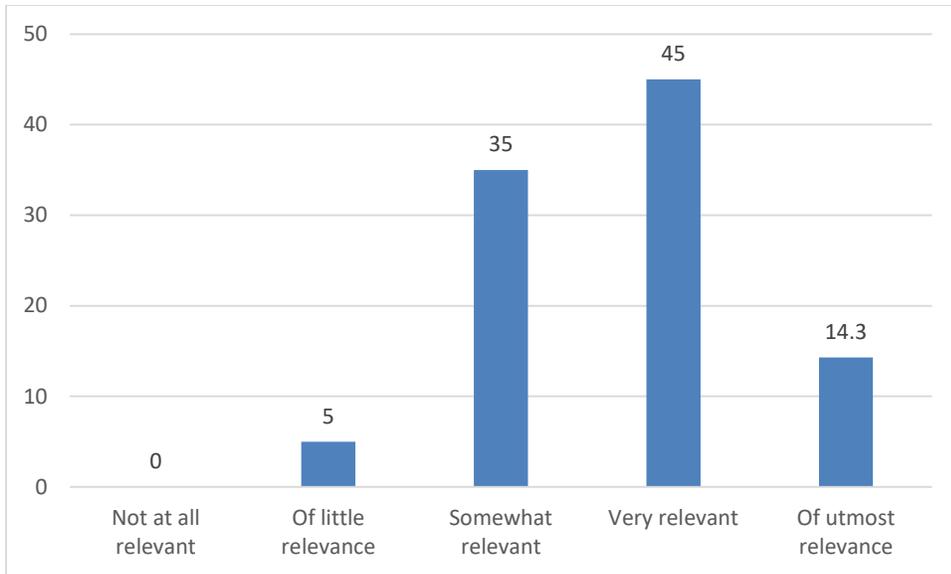
Level of Education	First degree from higher vocational education institution	First degree from university higher education	Magisterium / specialization / master degree	Doctorate / PhD degree
Internal auditors	0,0	71,4	28,6	0,0

Field of qualifications is rather homogenous – all of the participating internal auditors have a background in economy, except one who has a degree in law. All degrees were earned in higher education institutions in Serbia, dominantly in public higher education institutions (81%).

Participants were asked to assess the extent to which the competencies they acquired during formal education are relevant for performing their daily work. As it can be seen on Figure 12, 45% stated that those competencies are very relevant and 14% that they are of utmost relevance. On the other hand, 35% of auditors stated that what they had learned in their formal education is somewhat relevant; just 5% stated that this is of little relevance for their job, and none answered that it is not relevant at all.

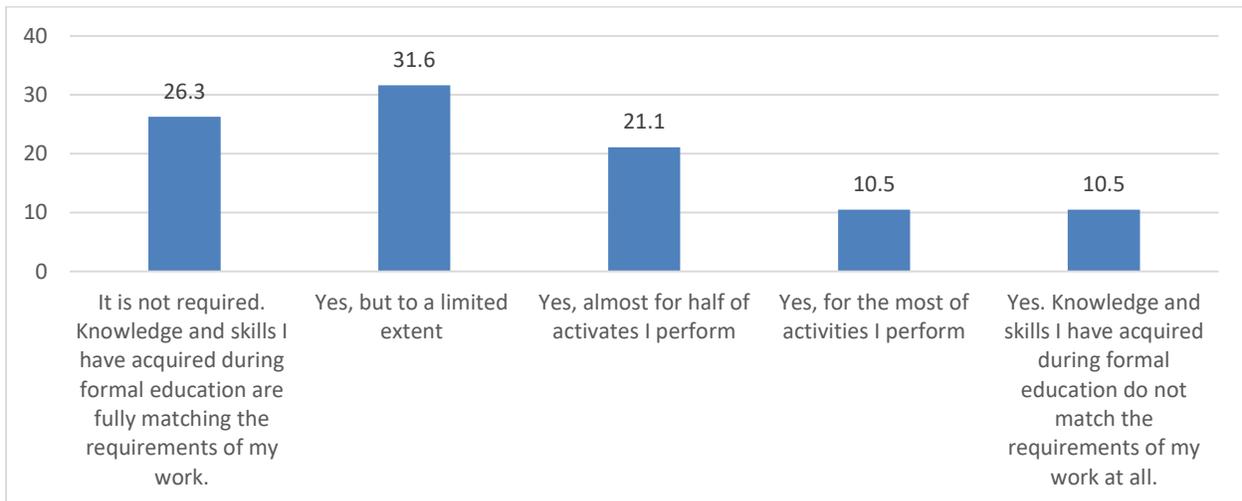
Figure 12. Relevance of competencies acquired during formal education for performing daily work – internal auditors (%)

<sup>7</sup> Aside the Civil Servants Act, the Rulebook regulating the certification of internal auditors prescribes as a necessary conditions for taking exam having a higher education degree (Rulebook on the Requirements and Procedure for Taking the Exam for Acquiring the Title of Certified Internal Auditor in the Public Sector, Official Gazette of RS, No. 9/2014 of 30/1/2014).



Internal auditors were asked also to assess how much in their daily work is required from them to perform activities for which they were not educated during formal education. Results show that the most frequent answer was that it is happening to a limited extent (31,6%) and that it is not happening (26,3%). On the other hand, 21% of respondents stated that for almost half of activities they perform, they were not formally educated for, and 10,5% stated that it is the case for the most activities they perform – the same percentage is observed for the answer that knowledge and skills they have acquired during formal education do not match the requirements of their work at all.

Figure 13. Performing activities not educated for during formal education work – internal auditors (%)



Aside reporting about their initial formal education, respondents were asked to provide some information about their professional development activities, more precisely, to provide information for up to three, in their opinion, most important trainings (professional development activities) in the field

of public administration they had attended. In the Table 9, a summary of reported topics of professional development are presented.

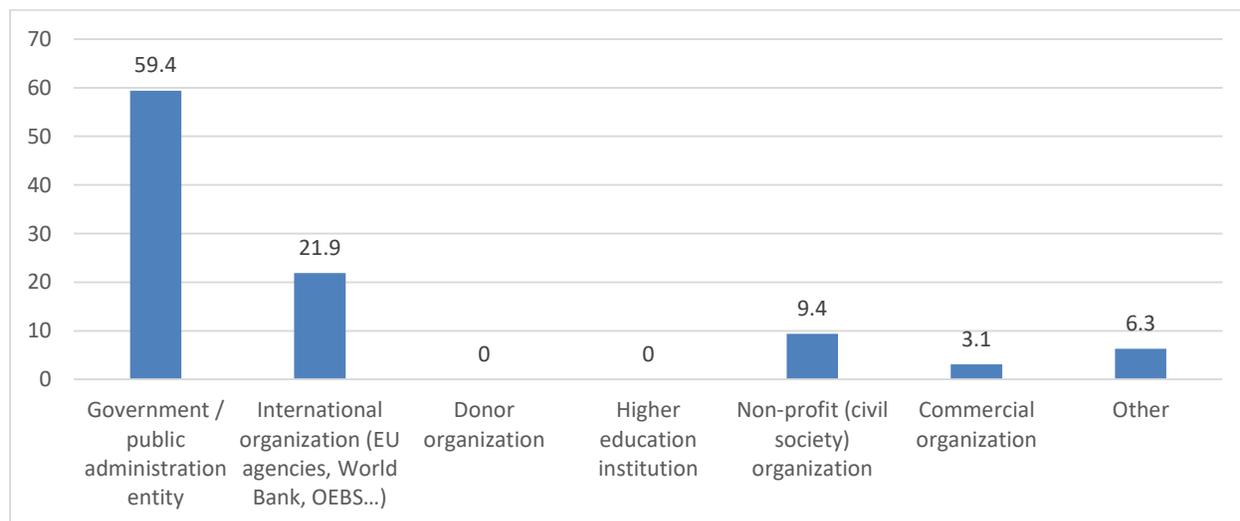
Table 9. Topics of professional development of internal auditors

Topics of professional development internal auditors had attended
Principles of internal audit (standards, planning, processes...)
Risk Management
System Audit
Managing of IPA funds / audit of IPA funds
Financial Management and Control
Communication skills

Almost all of the professional development activities took place in Serbia (with the exception of few activities held in France and Slovenia).

Next question asked who were the organizers of these development activities – respondents could choose one of the following answers: 1) Government / public administration entity, 2) International organization (EU agencies, World Bank, OSCE...), 3) Donor organization, 4) Higher education institution, 5) Non-profit (civil society) organization, 6) Commercial organization, and 7) Other. Most often, these activities were organized by Government / public administration entity – in 59,4% of cases (Figure 14). They were followed by international organizations with 22% - all other types of organizers were much less present. Interestingly, not one respondent reported attending professional development activity organized by higher education institution.

Figure 14. Organizers of professional development activities for internal auditors (%)



Duration of these professional development activities usually lasted seven days or less (87,5%) – most often it lasted two days (in 28,1% of cases).

Participants also provided information on whose initiative was to attend particular professional development activity. They could choose one of four answers: 1) My own initiative, 2) Initiative of my

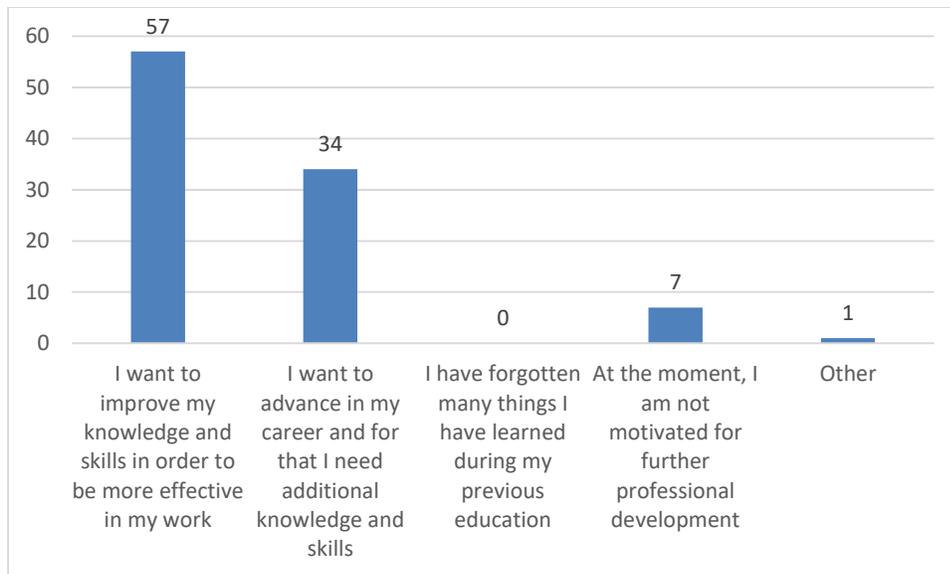
supervisor, 3) The training was part of obligatory professional development for civil servants, and 4) Other. Results show (Figure 15) that the dominant reason for development activity was that it was part of obligatory professional development and own personal initiative (each with 38,7%). In 16% of cases this was an initiative of their supervisors.

Figure 15. Initiative to attend professional development activity – internal auditors (%)



Final question in this section was about the motives for further professional development – respondents were asked to choose what was the most important motive for them out of the following answers: 1) I want to improve my knowledge and skills in order to be more effective in my work, 2) I want to advance in my career and for that I need additional knowledge and skills, 3) I have forgotten many things I have learned during my previous education, 4) At the moment, I am not motivated for further professional development, and 5) Other. All the respondents stated that the most important motive for further professional development is that they want to improve their knowledge and skills in order to be more effective in their work.

Figure 16. Most important motive for further professional development – internal auditors (%)



## CONCLUSIONS

This research has indicated that, according to the realized sample, qualification structure of civil servants in Serbia in relation to FINAC project focus is adequate, meaning that basic requirements for enrolling master programs would be satisfied by many civil servants coming from three subsamples (general managers, employees in finance departments and internal auditors). This stands true both for the level of education (despite a small number of civil servants with non-university higher education degree) and the field of education. As expected, field of education of general managers varies according to the sector of public administration that is in question. Nevertheless, more frequent than others are managers with background from economy and law. When it comes to civil servants in finance departments and internal auditors they dominantly have degrees in economy.

Almost all research participants got their degrees in Serbia, mostly from public higher education institutions. However, a number of civil servants are educated in private higher education institutions as well - this is especially the case with civil servants in finance departments and internal auditors.

Respondents are mainly of opinion that their initial education did equip them with competencies needed for their daily work. However, there is a substantial number of civil servants (from all subsamples) who report that there are activities they are required to perform for which they were not educated formally.

Civil servants from the sample carried out professional development activities in wide array of topics in the field of public administration - some of those being in the areas where FINAC project is placing its focus. In the case of general managers 19% of all reported development activities were in the field of financial management and control, but only 6% in the area of programme budgeting. Professional

development activities attended by employees in finance departments covered different areas in FINAC project focus, however an important finding is that less than 5% of activities were devoted to financial management of EU funds. Internal auditors reported attending professional development activities in some key areas of internal audit (including EU funded projects audit), however no development activities were reported in performance audit, ICT audit.

Professional development activities were most often carried out in Serbia (especially in the case of civil servants in finance departments and internal auditors), with up to a quarter of development activities held abroad (in case of general managers). Its duration mainly was up to one week. Main motive for professional development lays in wanting to improve knowledge and skills in order to be more effective in work; wanting to advance in career was also reported as a motive but much less often. Organizers of professional development activities were most often public administration entities, followed by international organizations. Consistently, for all three subsamples, professional development activity that was organized by higher education institution was merely an exception. This raises important questions about the reasons why cooperation between public administration and academia is so rare in the case of professional development of civil servants, but also indicates large territory that can and should be opened for such cooperation between these sectors.

## ANNEX: Questionnaires

### Questionnaire for general management

#### FINAC

### Financial management, accounting and controlling in public administration

This survey is prepared within the project Financial management, accounting and controlling in public administration (FINAC) under the EU programme ERASMUS +, subprogramme *Capacity Building in Higher Education*. The central aim of the project is to contribute to the higher quality of budgeting, money management, finance management, accounting and control in public administration. This aim will be achieved throughout developing/modernizing master degree programmes and provision of trainings for public administration employees in the field of financial management, accounting and controlling.

Project is implemented in Serbia and Albania and the project consortium involves 12 partners (from Serbia, Albania and four EU countries). Coordinating institution of the FINAC project is University of Belgrade, Faculty of Organisational Sciences. One of the leading partners in the project consortium is Ministry of Public Administration and Local Self Government of the Republic of Serbia which strongly supports the realization of this project, including the administration of this survey. More about the project can be found on <http://www.finac.org.rs>

Exclusive purpose of this survey is to gather information that would guide the development of new master programmes and in-service trainings so they are tailored to the real needs of public administration and its employees. This survey is anonymous. All information that is collected in this study will be treated confidentially. You are guaranteed that neither you, this organization nor any of its personnel will be identified in any report of the results of the study.

This questionnaire asks for information about the professional practices you perform in your daily work and further professional development you need to perform these practices more effectively. Furthermore, it asks about your initial education and professional development that you already had. This questionnaire should take approximately 30 minutes to complete.



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Thank you very much for your cooperation!

## I BACKGROUND INFORMATION

**A1. How old are you?** \_\_\_\_\_ years  
(Please round to the nearest whole number.)

**A2. In what type of institution do you work?**

- a. Ministry
- b. Integrated authority within the ministry
- c. Special organisation
- d. Government service (office)

**A3. In what sector of public administration do you work?**

- a. Agriculture and Rural Development
- b. Science, Technological Development, and Innovation
- c. Foreign Affairs
- d. Environment
- e. Energy, Mineral Resources, and Mining
- f. General Public Administration Services
- g. Transport and Transport Infrastructure
- h. Labour Market
- i. Social Security
- j. Human Rights and Civil Society
- k. Construction, Urban and Spatial Planning
- l. Culture, Communications, and the Media
- m. Sports and Youth
- n. Public Security
- o. Economic and Development Policy
- p. Judiciary and the Legal System
- q. Defence
- r. Healthcare
- s. Religious Affairs and Diaspora
- t. Education
- u. Political System

- v. Financial and Fiscal System

**A4. What is your job position?**

- a. Civil servant on appointed position (assistant minister, secretary of a ministry, director of the integrated authority, director of a special organization, deputy and assistant of the director of a special organization)
- b. Civil servant on executorial position (head officer of subordinate organizational unit)

**A5. How many civil servants are under your direct supervision? \_\_\_\_\_**

**A6. If you are on executorial position, what is your rank?**

- a. Senior Advisor
- b. Independent Advisor
- c. Advisor
- d. Junior Advisor
- e. Associate
- f. Junior Associate

**A7. How many years have you been working in public administration altogether?**

\_\_\_\_\_ years

Please round to the nearest whole number.

**A8. How many years have you been working in supervising (managing) position altogether?**

\_\_\_\_\_ years

Please round to the nearest whole number.

**II INITIAL (FORMAL) EDUCATION**

**B1. What is the highest level of formal education that you have completed?**

- a. First degree from higher vocational education institution
- b. First degree from university higher education
- c. Magisterium / specialization / master degree
- d. Doctorate / PhD degree

**First level higher education degree / bachelor degree**

**B2. Country of study:** \_\_\_\_\_

**B3. Type of institution:**

- a. Public
- b. Private

**B4. Name of university (if applicable):** \_\_\_\_\_

**B5. Name of faculty or higher vocational education institution:**

\_\_\_\_\_

**B6. Earned qualification (title designation):** \_\_\_\_\_

**B7. Year of graduation:** \_\_\_\_\_

**Magisterium / specialization / master degree**

**B8. Country of study:** \_\_\_\_\_

**B9. Type of institution:**

- a. Public
- b. Private

**B10. Name of university (if applicable):** \_\_\_\_\_

**B11. Name of faculty or higher vocational education institution:**

\_\_\_\_\_

**B12. What is the status of your study?**

- a. Completed
- b. Not completed yet

**B13. Qualification earned or pursued (title designation):** \_\_\_\_\_

**B14. Year of graduation:** \_\_\_\_\_

**Doctorate / PhD degree**

**B15. Country of study:** \_\_\_\_\_

**B16. Type of institution:**

- c. Public
- d. Private

**B17. Name of university:** \_\_\_\_\_

**B18. Name of faculty:**

\_\_\_\_\_

**B19. What is the status of your study?**

- c. Completed
- d. Not completed yet

**B20. Qualification earned or pursued (title designation):** \_\_\_\_\_

**B21. Year of graduation:** \_\_\_\_\_

**B22. To what extent are the competencies that you have acquired during formal education relevant for performing your daily work?**

- a. Not at all relevant
- b. Of little relevance
- c. Somewhat relevant
- d. Very relevant
- e. Of utmost relevance

**B23. Is in your daily work required from you to perform activities for which you were not educated during your formal education?**

- a. It is not required. Knowledge and skills I have acquired during formal education are fully matching the requirements of my work.
- b. Yes, but to a limited extent
- c. Yes, almost for half of activities I perform
- d. Yes, for the most of activities I perform
- e. Yes. Knowledge and skills I have acquired during formal education do not match the requirements of my work at all.





C1	Performing systematic analysis of problems in respective area, including examination of cause and effect relationships	1	2	3	4	1	2	3	4	5
C2	Examining the effectiveness of existing policies or policy - implementing measures in the respective area	1	2	3	4	1	2	3	4	5
C3	Assessing the legal framework in the respective area	1	2	3	4	1	2	3	4	5
C4	Analysing the impact of obligations assumed in the accession to the EU and in other ratified international treaties in the relevant policy area	1	2	3	4	1	2	3	4	5
C5	Analysing key issues and associated risks based on facts and information collected from existing studies, analyses, and reports	1	2	3	4	1	2	3	4	5
C6	Using statistical data and analysis for assessing key issues and associated risks	1	2	3	4	1	2	3	4	5
C7	Performing comparative analyses of problems/solutions for similar issues in other countries	1	2	3	4	1	2	3	4	5
C8	When defining key policy issues employing various analytical techniques such as the problem tree, SWOT analysis, PESTLE analysis and the like	1	2	3	4	1	2	3	4	5
C9	Identifying key stakeholders and performing stakeholder analysis (analysing their needs, interests, and capacities)	1	2	3	4	1	2	3	4	5
C10	Identifying assumptions/external factors that have the potential to influence (or even determine) the success of a project, but lie outside the direct control of public authority	1	2	3	4	1	2	3	4	5

## POLICY FORMULATION, IMPLEMENTATION, AND EVALUATION - PART 2

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C11	Establishing objectives to be achieved by implementing measures contained in the policy document or policy-implementing regulation	1	2	3	4	1	2	3	4	5
C12	Establishing performance indicators for measuring the efficiency and effectiveness of policy implementation and for monitoring the realization of set objectives	1	2	3	4	1	2	3	4	5
C13	Establishing performance indicators at the level of impact, outcome, and output indicators	1	2	3	4	1	2	3	4	5
C14	Within performance indicators defining the base value (the existing value), target value, and the source of verification for achieved	1	2	3	4	1	2	3	4	5

	values									
C15	Establishing framework for monitoring and evaluating policy implementation and its results	1	2	3	4	1	2	3	4	5
C16	Defining the method for assessing achieved results, or the method for evaluating the efficiency of policy document implementation	1	2	3	4	1	2	3	4	5
C17	Analysing the impact of other policies and regulations relevant for the respective area	1	2	3	4	1	2	3	4	5
C18	Assessing new policy idea in relation to development policy and priorities and on-going development activities in the country	1	2	3	4	1	2	3	4	5
C19	Assessing financial means required for the realisation of each policy measure or regulation	1	2	3	4	1	2	3	4	5
C20	Examining the effects of considered policy options on the economy in general, and on the certain economic sectors and businesses	1	2	3	4	1	2	3	4	5
C21	Examining significant direct and indirect effects of considered policy options on various population categories	1	2	3	4	1	2	3	4	5
C22	Examining significant direct and indirect effects of considered policy options on vulnerable categories or groups (primarily the poor, the disabled, minorities, etc.)	1	2	3	4	1	2	3	4	5
C23	Examining the effects of considered options on the environment	1	2	3	4	1	2	3	4	5

### POLICY FORMULATION, IMPLEMENTATION, AND EVALUATION - PART 3

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C24	Assessing the policy implementation risks and uncertainties	1	2	3	4	1	2	3	4	5
C25	Performing basic institutional capacity assessment in relation to policy implementation (capacity to deliver services and manage change)	1	2	3	4	1	2	3	4	5
C26	Examining legal, organisational, managerial, and institutional aspects of the considered policy options' effects	1	2	3	4	1	2	3	4	5
C27	Identifying different policy options to achieve set objectives	1	2	3	4	1	2	3	4	5

C28	Comparing the advantages and disadvantages of each analysed option in order to determine the most efficient one for achieving set objectives, or the one with least disadvantages.	1	2	3	4	1	2	3	4	5
C29	Considering the “optimistic” and “pessimistic” scenario of a given policy option’s outcome	1	2	3	4	1	2	3	4	5
C30	Employing quantitative techniques such as the cost-benefit analysis and cost-efficiency analysis.	1	2	3	4	1	2	3	4	5
C31	Consulting relevant public administration and state bodies, including civil society organisations and scientific and research organisations.	1	2	3	4	1	2	3	4	5
C32	Monitoring the realisation of set objectives for each of the defined performance indicator	1	2	3	4	1	2	3	4	5
C33	Preparing of Terms of Reference for different purposes within the policy process	1	2	3	4	1	2	3	4	5

**Professional practices and professional development needs in relation to**

**FINANCIAL MANAGEMENT AND CONTROL - PART 1**

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
D1	Ensuring that employees are made familiar with the code of conduct	1	2	3	4	1	2	3	4	5
D2	Reviewing training needs, promotions, and performances of employees	1	2	3	4	1	2	3	4	5
D3	Analysing the needs of employees for training in financial management and control	1	2	3	4	1	2	3	4	5
D4	Supervising the employees and providing them with the support they need to perform key tasks	1	2	3	4	1	2	3	4	5
D5	Informing employees about long and short-term goals of the organization	1	2	3	4	1	2	3	4	5

D6	Segregating duties among the employees	1	2	3	4	1	2	3	4	5
D7	Preparing detailed descriptions for business processes, including documentation flow, steps in decision-making process, deadlines for job completion	1	2	3	4	1	2	3	4	5
D8	Establishing clear policies on authorizations and approvals of certain activities and transactions in writing	1	2	3	4	1	2	3	4	5
D9	Ensuring that the same person does not perform two or more of the following duties: proposing, approving, executing and recording business changes	1	2	3	4	1	2	3	4	5
D10	Determining clear lines of reporting	1	2	3	4	1	2	3	4	5
D11	Documenting all business processes and transactions required for preparing appropriate audit trails	1	2	3	4	1	2	3	4	5
D12	Developing information and communication system that will provide employees with clear and precise directives and instructions on their role and responsibilities concerning financial management and control	1	2	3	4	1	2	3	4	5
D13	Using of the documentation and documentation flow system that includes rules for registration, preparation, flow, use and filing of documents	1	2	3	4	1	2	3	4	5

## FINANCIAL MANAGEMENT AND CONTROL - PART 2

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
D14	Identifying financial risks – events that could result in a direct negative financial impact and can lead to increased costs	1	2	3	4	1	2	3	4	5
D15	Identifying operational risks – events or actions that can disrupt the delivery of services or result in departure from set goals	1	2	3	4	1	2	3	4	5
D16	Identifying reputational risks – events or actions that could jeopardize the organization’s reputation.	1	2	3	4	1	2	3	4	5
D17	Developing risk management strategy	1	2	3	4	1	2	3	4	5
D18	Assessing the risks in terms of their impact and probability	1	2	3	4	1	2	3	4	5
D19	Using technique <i>risk exposure matrix</i>	1	2	3	4	1	2	3	4	5
D20	Developing and supplementing risk register – a simple summary of risks, consequences, responsible parties, and activities taken to avert the risks	1	2	3	4	1	2	3	4	5

D21	Using risk management form - a document that contains more details concerning the inherent and residual risk, as well as the control activities and contingency plans	1	2	3	4	1	2	3	4	5
D22	Contingency planning - planning for solving the consequences if a certain risk materializes	1	2	3	4	1	2	3	4	5
D23	Checking whether the risk level is changing	1	2	3	4	1	2	3	4	5
D24	Assuring that controls that should minimize the risk are in place and functioning efficiently	1	2	3	4	1	2	3	4	5
D25	Performing preventive control activities - those designed to discourage any omissions, inefficiencies, errors and/or irregularities from occurring	1	2	3	4	1	2	3	4	5
D26	Performing detective control activities - designed to detect and correct errors, inefficiencies and/or irregularities	1	2	3	4	1	2	3	4	5
D27	Performing directive control activities - designed to encourage activities and events necessary for fulfilment of objectives	1	2	3	4	1	2	3	4	5
D28	Performing corrective control activities - designed to correct detected errors	1	2	3	4	1	2	3	4	5
D29	Ensuring that the procedures for access to data and records in place and applied	1	2	3	4	1	2	3	4	5
D30	Safeguarding and protecting assets and information from loss, theft, unauthorized or improper use	1	2	3	4	1	2	3	4	5
D31	Ensuring that financial and other information required for accounting and financial reporting purposes are kept in compliance with the law on the budget and other relevant regulations	1	2	3	4	1	2	3	4	5
D32	Monitoring of control adequacy to provide reasonable assurances that the organisation is likely to achieve its objectives	1	2	3	4	1	2	3	4	5
D33	Establishing and applying of a reporting system (including levels and deadlines for reporting, types of reports to be delivered to the management and manner of reporting in case of any observed errors, irregularities, funds or information misuse, frauds or illegal activities).	1	2	3	4	1	2	3	4	5
D34	Reporting on risk management and internal control within the organization	1	2	3	4	1	2	3	4	5

**Professional practices and professional development needs in relation to**

**PROGRAMME BUDGETING - PART 1**

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
E1	Developing budget programme structure made up of three programme categories: programme, programme activity, and project that are used to group expenditures and outflows	1	2	3	4	1	2	3	4	5
E2	Identifying various programme activities that contribute to the achievement of the purposes and objectives established by the programme.	1	2	3	4	1	2	3	4	5
E3	Developing various time-limited business ventures - projects, the implementation of which also contributes to the achievement of the	1	2	3	4	1	2	3	4	5

	purposes and objectives established by the programme									
E4	Defining the purpose of a programme, programme activity, or project	1	2	3	4	1	2	3	4	5
E5	Defining the grounds of a programme (information on the legal grounds and medium-term plans and/or strategies used to set the objectives of the programme) and its programme activities and projects.	1	2	3	4	1	2	3	4	5
E6	Describing the programme, programme activity, or project (includes an explanation of the key activities to be accomplished and services to be provided).	1	2	3	4	1	2	3	4	5
E7	Establishing objectives of a programme (the specific social or economic effect – the final outcome to be achieved over the medium term – of the measures undertaken as part of the programme).	1	2	3	4	1	2	3	4	5
E8	Establishing objectives of a programme activity or project (it can relate to the final outcome or to the direct short-term and medium-term outputs)	1	2	3	4	1	2	3	4	5
E9	Defining programme objectives with reference to SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound)	1	2	3	4	1	2	3	4	5
E10	Analysing how the achievement of the objectives can most appropriately and practically be measured	1	2	3	4	1	2	3	4	5
E11	Establishing performance indicators which ensure information on the effectiveness and efficiency of programmes, programme activities and projects	1	2	3	4	1	2	3	4	5
E12	Defining indicators measuring the quantity or volume of service provided	1	2	3	4	1	2	3	4	5
E13	Defining indicators measuring the quality of services provided	1	2	3	4	1	2	3	4	5
E14	Defining efficiency indicators used to measure the achievement of results at an appropriate cost	1	2	3	4	1	2	3	4	5
E15	Using logical framework matrix (Logframe) as a tool for programme/project management	1	2	3	4	1	2	3	4	5

## PROGRAMME BUDGETING - PART 2

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
E16	Examining inefficient spending and areas where the desired results are not being achieved, and which need more resources	1	2	3	4	1	2	3	4	5
E17	Prioritising expenditures and outflows for the forthcoming programme activities or project	1	2	3	4	1	2	3	4	5
E18	Planning costs of the current programme activities or project in the coming year	1	2	3	4	1	2	3	4	5
E19	Incorporating EU pre-accession assistance (IPA) funds into programme budget	1	2	3	4	1	2	3	4	5
E20	Defining of unit cost for provided services	1	2	3	4	1	2	3	4	5

E21	Establishing the direct costs – the costs to be used exclusively for carrying out tasks within one program activity or project	1	2	3	4	1	2	3	4	5
E22	Establishing the indirect costs - the costs to be used for implementing various programme activities and / or projects simultaneously	1	2	3	4	1	2	3	4	5
E23	Allocating incomes and other employee receiving across the programmes, programme activities or projects	1	2	3	4	1	2	3	4	5
E24	Allocating costs of using goods and services across programmes, programme activities, and projects.	1	2	3	4	1	2	3	4	5
E25	Monitoring which allows the collection and provision of information on how a programme, programme activity, or project is implemented against its expected results.	1	2	3	4	1	2	3	4	5
E26	Analysing the measures implemented, funds spent, and results achieved over the course of the previous fiscal year and drawing the implications for the future	1	2	3	4	1	2	3	4	5
E27	Reporting the achieved values through the use of selected indicators	1	2	3	4	1	2	3	4	5
E28	Reporting on the results of activities carried out over the course of the preceding fiscal year in terms of values achieved as measured by output indicators, including any departures from target values.	1	2	3	4	1	2	3	4	5

#### IV FURTHER PROFESSIONAL DEVELOPMENT

Please provide information for up to three, in your opinion, most important trainings (professional development activity) in the field of public administration you have attended.

Professional development activity 1 / 2 / 3

**F1/7/13. Please mark one of the listed areas to which main topics of the professional development activity best fit:**

- a. Public policy process (formulation, implementation, evaluation)
- b. Financial management and control
- c. Programme budgeting
- d. Other topics in the field of public administration.

**F1a/7a/13a. If your answer on previous question was *Other topics* – please write what that topic was:** \_\_\_\_\_

**F2/8/14. Country where the training was held:** \_\_\_\_\_

**F3/9/15. Duration of the training in days:** \_\_\_\_\_ days

**F4/10/16. In which year the training was held:** \_\_\_\_\_

**F5/11/17. Who was the organizer of the training?**

- a. Government / public administration entity
- b. International organization (EU agencies, World Bank, OEBS...)
- c. Donor organization
- d. Higher education institution
- e. Non-profit (civil society) organization
- f. Commercial organization
- g. Other

**F6/12/18. Whose initiative was to attend this professional development activity?**

- a. My own initiative
- b. Initiative of my supervisor
- c. The training was part of obligatory professional development for civil servants
- d. Other

**F6a/12a/18a. If your answer on previous question was *Other* – please explain this answer:**

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**F19. What is the most important motive for your further professional development?**

- a. I want to improve my knowledge and skills in order to be more effective in my work
- b. I want to advance in my career and for that I need additional knowledge and skills
- c. I have forgotten many things I have learned during my previous education
- d. At the moment, I am not motivated for further professional development
- e. Other

**F20. If your answer on previous question was *Other* – please explain this answer:**

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This is the end of the questionnaire.

Thank you very much for your cooperation!

# Questionnaire for management/staff in finance departments

## FINAC

### Financial management, accounting and controlling in public administration

This survey is prepared within the project Financial management, accounting and controlling in public administration (FINAC) under the EU programme ERASMUS +, subprogramme *Capacity Building in Higher Education*. The central aim of the project is to contribute to the higher quality of budgeting, money management, finance management, accounting and control in public administration. This aim will be achieved throughout developing/modernizing master degree programmes and provision of trainings for public administration employees in the field of financial management, accounting and controlling.

Project is implemented in Serbia and Albania and the project consortium involves 12 partners (from Serbia, Albania and four EU countries). Coordinating institution of the FINAC project is University of Belgrade, Faculty of Organisational Sciences. One of the leading partners in the project consortium is Ministry of Public Administration and Local Self Government of the Republic of Serbia which strongly supports the realization of this project, including the administration of this survey. More about the project can be found on <http://www.finac.org.rs>

Exclusive purpose of this survey is to gather information that would guide the development of new master programmes and in-service trainings so they are tailored to the real needs of public administration and its employees. This survey is anonymous. All information that is collected in this study will be treated confidentially. You are guaranteed that neither you, this organization nor any of its personnel will be identified in any report of the results of the study.

This questionnaire asks for information about the professional practices you perform in your daily work and further professional development you need to perform these practices more effectively. Furthermore, it asks about your initial education and professional development that you already had. This questionnaire should take approximately 30 minutes to complete.

Thank you very much for your cooperation!

*Note: Questions marked with \* were answered only by heads of finance departments*

## I BACKGROUND INFORMATION

**A1. How old are you?** \_\_\_\_\_ years

(Please round to the nearest whole number.)

**A2. In what type of institution do you work?**

- a. Ministry
- b. Integrated authority within the ministry
- c. Special organization
- d. Government service (office)

**A3. In what sector of public administration do you work?**

- a. Agriculture and Rural Development
- b. Science, Technological Development, and Innovation
- c. Foreign Affairs
- d. Environment
- e. Energy, Mineral Resources, and Mining
- f. General Public Administration Services
- g. Transport and Transport Infrastructure
- h. Labour Market
- i. Social Security
- j. Human Rights and Civil Society
- k. Construction, Urban and Spatial Planning
- l. Culture, Communications, and the Media
- m. Sports and Youth
- n. Public Security
- o. Economic and Development Policy
- p. Judiciary and the Legal System
- q. Defence
- r. Healthcare
- s. Religious Affairs and Diaspora
- t. Education
- u. Political System
- v. Financial and Fiscal System

**A4. What is your job position?**

- a. Civil servant on appointed position (assistant minister)
- b. Civil servant on executorial position (head officer of subordinate organizational unit)

**A5\*. How many civil servants are under your direct supervision? \_\_\_\_\_**

**A6. If you are on executorial position, what is your rank?**

- a. Senior Advisor
- b. Independent Advisor
- c. Advisor
- d. Junior Advisor
- e. Associate
- f. Junior Associate

**A7. How many years have you been working in public administration altogether?**

\_\_\_\_\_ years

Please round to the nearest whole number.

**A8\*. How many years have you been working in supervising (managing) position altogether?**

\_\_\_\_\_ years

Please round to the nearest whole number.

**II INITIAL (FORMAL) EDUCATION**

**B1. What is the highest level of formal education that you have completed?**

- a. First degree from higher vocational education institution
- b. First degree from university higher education
- c. Magisterium / specialization / master degree
- d. Doctorate / PhD degree

**First level higher education degree / bachelor degree**

**B2. Country of study: \_\_\_\_\_**

**B3. Type of institution:**

- a. Public
- b. Private

**B4. Name of university (if applicable):** \_\_\_\_\_

**B5. Name of faculty or higher vocational education institution:**

\_\_\_\_\_

**B6. Earned qualification (title designation):** \_\_\_\_\_

**B7. Year of graduation:** \_\_\_\_\_

**Magisterium / specialization / master degree**

**B8. Country of study:** \_\_\_\_\_

**B9. Type of institution:**

- a. Public
- b. Private

**B10. Name of university (if applicable):** \_\_\_\_\_

**B11. Name of faculty or higher vocational education institution:**

\_\_\_\_\_

**B12. What is the status of your study?**

- a. Completed
- b. Not completed yet

**B13. Qualification earned or pursued (title designation):** \_\_\_\_\_

**B14. Year of graduation:** \_\_\_\_\_

**Doctorate / PhD degree**

**B15. Country of study:** \_\_\_\_\_

**B16. Type of institution:**

- a. Public
- b. Private

**B17. Name of university:** \_\_\_\_\_

**B18. Name of faculty:**

\_\_\_\_\_

**B19. What is the status of your study?**

- a. Completed
- b. Not completed yet

**B20. Qualification earned or pursued (title designation):** \_\_\_\_\_

**B21. Year of graduation:** \_\_\_\_\_

**B22. To what extent are the competencies that you have acquired during formal education relevant for performing your daily work?**

- a. Not at all relevant
- b. Of little relevance
- c. Somewhat relevant
- d. Very relevant
- e. Of utmost relevance

**B23. Is in your daily work required from you to perform activities for which you were not educated during your formal education?**

- a. It is not required. Knowledge and skills I have acquired during formal education are fully matching the requirements of my work.
- b. Yes, but to a limited extent
- c. Yes, almost for half of activities I perform
- d. Yes, for the most of activities I perform
- e. Yes. Knowledge and skills I have acquired during formal education do not match the requirements of my work at all.

### III PROFESSIONAL PRACTICES AND PROFESSIONAL DEVELOPMENT

In this section we are interested 1) whether you perform certain practices within the scope of your work (whether by yourself, in a team or group or organization wide), and 2) to what extent do you need further professional development in order to perform these practices more effectively. When answering, please bear in mind the scope of responsibilities for which you are primarily entitled as appointed or executorial civil servant.

Listed practices should be considered as systematic activity leaving an audit trail (and not as spontaneous, informal activity).

#### Professional practices and professional development needs in relation to

#### FINANCIAL MANAGEMENT AND CONTROL - PART 1\*

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		<b>Part (A)</b>	<b>Part (B)</b>
		<b>Do you take part in each of the practices listed?</b> (whether you actually perform it, organize it or manage/supervise it)	<b>To what extent do you need further professional development in order to perform each of the practices more effectively?</b>

		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C1	Ensuring that employees are made familiar with the code of conduct	1	2	3	4	1	2	3	4	5
C2	Reviewing training needs, promotions, and performances of employees	1	2	3	4	1	2	3	4	5
C3	Analysing the needs of employees for training in financial management and control	1	2	3	4	1	2	3	4	5
C4	Supervising the employees and providing them with the support they need to perform key tasks	1	2	3	4	1	2	3	4	5
C5	Informing employees about long and short-term goals of the organization	1	2	3	4	1	2	3	4	5
C6	Segregating duties among the employees	1	2	3	4	1	2	3	4	5
C7	Preparing detailed descriptions for business processes, including documentation flow, steps in decision-making process, deadlines for job completion	1	2	3	4	1	2	3	4	5
C8	Establishing clear policies on authorizations and approvals of certain activities and transactions in writing	1	2	3	4	1	2	3	4	5
C9	Ensuring that the same person does not perform two or more of the following duties: proposing, approving, executing and recording business changes	1	2	3	4	1	2	3	4	5
C10	Determining clear lines of reporting	1	2	3	4	1	2	3	4	5
C11	Documenting all business processes and transactions required for preparing appropriate audit trails	1	2	3	4	1	2	3	4	5
C12	Developing information and communication system that will provide employees with clear and precise directives and instructions on their role and responsibilities concerning financial management and control	1	2	3	4	1	2	3	4	5
C13	Using of the documentation and documentation flow system that includes rules for registration, preparation, flow, use and filing of documents	1	2	3	4	1	2	3	4	5

## FINANCIAL MANAGEMENT AND CONTROL - PART 2\*

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C14	Identifying financial risks – events that could result in a direct negative financial impact and can lead to increased costs	1	2	3	4	1	2	3	4	5
C15	Identifying operational risks – events or actions that can disrupt the delivery of services or result in departure from set goals	1	2	3	4	1	2	3	4	5
C16	Identifying reputational risks – events or actions that could jeopardize the organization’s reputation.	1	2	3	4	1	2	3	4	5
C17	Developing risk management strategy	1	2	3	4	1	2	3	4	5
C18	Assessing the risks in terms of their impact and probability	1	2	3	4	1	2	3	4	5
C19	Using technique <i>risk exposure matrix</i>	1	2	3	4	1	2	3	4	5
C20	Developing and supplementing risk register – a simple summary of risks, consequences, responsible parties, and activities taken to avert the risks	1	2	3	4	1	2	3	4	5

C21	Using risk management form - a document that contains more details concerning the inherent and residual risk, as well as the control activities and contingency plans	1	2	3	4	1	2	3	4	5
C22	Contingency planning - planning for solving the consequences if a certain risk materializes	1	2	3	4	1	2	3	4	5
C23	Checking whether the risk level is changing	1	2	3	4	1	2	3	4	5
C24	Assuring that controls that should minimize the risk are in place and functioning efficiently	1	2	3	4	1	2	3	4	5
C25	Performing preventive control activities - those designed to discourage any omissions, inefficiencies, errors and/or irregularities from occurring	1	2	3	4	1	2	3	4	5
C26	Performing detective control activities - designed to detect and correct errors, inefficiencies and/or irregularities	1	2	3	4	1	2	3	4	5
C27	Performing directive control activities - designed to encourage activities and events necessary for fulfilment of objectives	1	2	3	4	1	2	3	4	5
C28	Performing corrective control activities - designed to correct detected errors	1	2	3	4	1	2	3	4	5
C29	Ensuring that the procedures for access to data and records in place and applied	1	2	3	4	1	2	3	4	5
C30	Safeguarding and protecting assets and information from loss, theft, unauthorized or improper use	1	2	3	4	1	2	3	4	5
C31	Ensuring that financial and other information required for accounting and financial reporting purposes are kept in compliance with the law on the budget and other relevant regulations	1	2	3	4	1	2	3	4	5
C32	Monitoring of control adequacy to provide reasonable assurances that the organisation is likely to achieve its objectives	1	2	3	4	1	2	3	4	5
C33	Establishing and applying of a reporting system (including levels and deadlines for reporting, types of reports to be delivered to the management and manner of reporting in case of any observed errors, irregularities, funds or information misuse, frauds or illegal activities).	1	2	3	4	1	2	3	4	5
C34	Reporting on risk management and internal control within the organization	1	2	3	4	1	2	3	4	5

**Professional practices and professional development needs in relation to**

**PROGRAMME BUDGETING - PART 1**

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
D1	Developing budget programme structure made up of three programme categories: programme, programme activity, and project that are used to group expenditures and outflows	1	2	3	4	1	2	3	4	5
D2	Identifying various programme activities that contribute to the achievement of the purposes and objectives established by the programme.	1	2	3	4	1	2	3	4	5
D3	Developing various time-limited business ventures - projects, the implementation of which also contributes to the achievement of the	1	2	3	4	1	2	3	4	5

	purposes and objectives established by the programme									
D4	Defining the purpose of a programme, programme activity, or project	1	2	3	4	1	2	3	4	5
D5	Defining the grounds of a programme (information on the legal grounds and medium-term plans and/or strategies used to set the objectives of the programme) and its programme activities and projects.	1	2	3	4	1	2	3	4	5
D6	Describing the programme, programme activity, or project (includes an explanation of the key activities to be accomplished and services to be provided).	1	2	3	4	1	2	3	4	5
D7	Establishing objectives of a programme (the specific social or economic effect – the final outcome to be achieved over the medium term – of the measures undertaken as part of the programme).	1	2	3	4	1	2	3	4	5
D8	Establishing objectives of a programme activity or project (it can relate to the final outcome or to the direct short-term and medium-term outputs)	1	2	3	4	1	2	3	4	5
D9	Defining programme objectives with reference to SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound)	1	2	3	4	1	2	3	4	5
D10	Analysing how the achievement of the objectives can most appropriately and practically be measured	1	2	3	4	1	2	3	4	5
D11	Establishing performance indicators which ensure information on the effectiveness and efficiency of programmes, programme activities and projects	1	2	3	4	1	2	3	4	5
D12	Defining indicators measuring the quantity or volume of service provided	1	2	3	4	1	2	3	4	5
D13	Defining indicators measuring the quality of services provided	1	2	3	4	1	2	3	4	5
D14	Defining efficiency indicators used to measure the achievement of results at an appropriate cost	1	2	3	4	1	2	3	4	5
D15	Using logical framework matrix (Logframe) as a tool for programme/project management	1	2	3	4	1	2	3	4	5

## PROGRAMME BUDGETING - PART 2

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Part (A)				Part (B)				
		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
D16	Examining inefficient spending and areas where the desired results are not being achieved, and which need more resources	1	2	3	4	1	2	3	4	5
D17	Prioritising expenditures and outflows for the forthcoming programme activities or project	1	2	3	4	1	2	3	4	5
D18	Planning costs of the current programme activities or project in the coming year	1	2	3	4	1	2	3	4	5
D19	Incorporating EU pre-accession assistance (IPA) funds into programme budget	1	2	3	4	1	2	3	4	5
D20	Defining of unit cost for provided services	1	2	3	4	1	2	3	4	5

D21	Establishing the direct costs – the costs to be used exclusively for carrying out tasks within one program activity or project	1	2	3	4	1	2	3	4	5
D22	Establishing the indirect costs - the costs to be used for implementing various programme activities and / or projects simultaneously	1	2	3	4	1	2	3	4	5
D23	Allocating incomes and other employee receiving across the programmes, programme activities or projects	1	2	3	4	1	2	3	4	5
D24	Allocating costs of using goods and services across programmes, programme activities, and projects.	1	2	3	4	1	2	3	4	5
D25	Monitoring which allows the collection and provision of information on how a programme, programme activity, or project is implemented against its expected results.	1	2	3	4	1	2	3	4	5
D26	Analysing the measures implemented, funds spent, and results achieved over the course of the previous fiscal year and drawing the implications for the future	1	2	3	4	1	2	3	4	5
D27	Reporting the achieved values through the use of selected indicators	1	2	3	4	1	2	3	4	5
D28	Reporting on the results of activities carried out over the course of the preceding fiscal year in terms of values achieved as measured by output indicators, including any departures from target values.	1	2	3	4	1	2	3	4	5

**Professional practices and professional development needs in relation to**

**BUDGET IMPLEMENTATION, ACCOUNTING, AND REPORTING - PART 1**

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		<b>Do you take part in each of the practices listed?</b> (whether you actually perform it, organize it or manage/supervise it)				<b>To what extent do you need further professional development in order to perform each of the practices more effectively?</b>				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
E1	Preparing proposals for determining priority areas of financing for the budget year and the two following fiscal years	1	2	3	4	1	2	3	4	5
E2	Preparing drafts of medium-term and financial plan	1	2	3	4	1	2	3	4	5
E3	Preparing budget implementation plans	1	2	3	4	1	2	3	4	5
E4	Planning budget implementation on a daily and monthly basis	1	2	3	4	1	2	3	4	5
E5	Managing budget appropriations and quotas	1	2	3	4	1	2	3	4	5
E6	Assuring the accuracy of budget classification (economic, organizational, functional, etc.)	1	2	3	4	1	2	3	4	5
E7	Preparation of reports on budget implementation	1	2	3	4	1	2	3	4	5
E8	Assuring adequacy of submitted documentation for incurrence of liabilities	1	2	3	4	1	2	3	4	5

	(decision, resolution, contract, estimate, account, etc.)									
E9	Assuring that a liability incurred is in compliance with the regulated appropriations	1	2	3	4	1	2	3	4	5
E10	Monitoring compatibility of accounting documentation with contracted values	1	2	3	4	1	2	3	4	5
E11	Assuring adequacy of financial and material documentation in terms of compliance with fiscal, accounting, financial and other relevant regulations	1	2	3	4	1	2	3	4	5
E12	Performing substantive, formal and computational control of financial documentation	1	2	3	4	1	2	3	4	5
E13	Controlling financial documentation in connection with the execution of internal payment orders and other payments	1	2	3	4	1	2	3	4	5
E14	Monitoring payments and transfer of funds to indirect budget users	1	2	3	4	1	2	3	4	5
E15	Working with Financial Management Information System application run by the Treasury	1	2	3	4	1	2	3	4	5

## BUDGET IMPLEMENTATION, ACCOUNTING, AND REPORTING - PART 2

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
E16	Assuring that bookkeeping is made on the basis on reliable accounting business information and valid documents	1	2	3	4	1	2	3	4	5
E17	Assuring that bookkeeping of subsidiary books is conducted by programs and sources of financing, indirect users and accounts	1	2	3	4	1	2	3	4	5
E18	Controlling the accuracy of accounting records and compliance with procedures established by the regulations	1	2	3	4	1	2	3	4	5
E19	Producing periodical and annual financial statements	1	2	3	4	1	2	3	4	5
E20	Producing cash flow statements	1	2	3	4	1	2	3	4	5
E21	Producing balance sheet	1	2	3	4	1	2	3	4	5
E22	Producing statement of revenues and expenditures	1	2	3	4	1	2	3	4	5
E23	Preparing report on budget implementation prepared in such a way to present the discrepancy between the approved resources and execution	1	2	3	4	1	2	3	4	5
E24	Preparing reports on utilization of funds from current and permanent budget reserve	1	2	3	4	1	2	3	4	5
E25	Preparing reports on guarantees issued during the fiscal year	1	2	3	4	1	2	3	4	5

### BUDGET IMPLEMENTATION, ACCOUNTING, AND REPORTING - PART 3

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
E26	Analysing of financial statements of indirect budget users	1	2	3	4	1	2	3	4	5
E27	Assessing financial means required for the realization of each policy measure or regulation	1	2	3	4	1	2	3	4	5
E28	Performing cost-benefit analysis and cost-efficiency analysis.	1	2	3	4	1	2	3	4	5
E29	Performing financial ratio analysis (e.g. liquidity ratio, risk ratio, activity ratio...)	1	2	3	4	1	2	3	4	5
E30	Performing trend analysis (examining and determining the trends of items in financial statements over time)	1	2	3	4	1	2	3	4	5
E31	Analysing non-financial information (with financial information)	1	2	3	4	1	2	3	4	5
E32	Analysing the ability of organization to timely meet its financial obligations	1	2	3	4	1	2	3	4	5
E33	Predicting financial problems of organization before they become serious	1	2	3	4	1	2	3	4	5
E34	Predicting the financial situation of organization for the years ahead	1	2	3	4	1	2	3	4	5

### BUDGET IMPLEMENTATION, ACCOUNTING, AND REPORTING - PART 4

For each practice below, please mark one choice in part (A) and one choice in part (B). If a given practice is not relevant for your job position please mark appropriate choice in both part (A) and part (B).

		Do you take part in each of the practices listed? (whether you actually perform it, organize it or manage/supervise it)				To what extent do you need further professional development in order to perform each of the practices more effectively?				
		Yes, to a greater extent	Yes, to a lesser extent	No	This is not relevant for my job position	High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
E35	Implementing procedures of financial management of European Union and co-financing funds	1	2	3	4	1	2	3	4	5
E36	Planning European Union and co-financing funds	1	2	3	4	1	2	3	4	5
E37	Managing flow and transfer of European Union and co-financing funds	1	2	3	4	1	2	3	4	5
E38	Managing funds of national co-financing (under the management of financial assistance of the European Union)	1	2	3	4	1	2	3	4	5
E39	Requesting funds from the European Commission National Authorizing Officer	1	2	3	4	1	2	3	4	5
E40	Transferring funds to contractors / grant beneficiaries (under the management of financial assistance of the European Union)	1	2	3	4	1	2	3	4	5
E41	Suspending payments (under the management of financial assistance of the European Union)	1	2	3	4	1	2	3	4	5
E42	Reallocating of funds (under the management of financial assistance of the European Union)	1	2	3	4	1	2	3	4	5

## IV FURTHER PROFESSIONAL DEVELOPMENT

Please provide information for up to three, in your opinion, most important trainings (professional development activity) in the field of public administration you have attended.

Professional development activity 1 / 2 / 3

**F1/7/13. Please mark one of the listed areas to which main topics of the professional development activity best fit:**

- a. Public policy process (formulation, implementation, evaluation)
- b. Financial management and control
- c. Programme budgeting
- d. Other topics in the field of public administration.

**F1a/7a/13a. If your answer on previous question was *Other topics* – please write what that topic was:** \_\_\_\_\_

**F2/8/14. Country where the training was held:** \_\_\_\_\_

**F3/9/15. Duration of the training in days:** \_\_\_\_\_ days

**F4/10/16. In which year the training was held:** \_\_\_\_\_

**F5/11/17. Who was the organizer of the training?**

- a. Government / public administration entity
- b. International organization (EU agencies, World Bank, OEBS...)
- c. Donor organization
- d. Higher education institution
- e. Non-profit (civil society) organization
- f. Commercial organization
- g. Other

**F6/12/18. Whose initiative was to attend this professional development activity?**

- a. My own initiative
- b. Initiative of my supervisor



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use which may be made of the information contained therein*

- c. The training was part of obligatory professional development for civil servants
- d. Other

**F6a/12a/18a. If your answer on previous question was *Other* – please explain this answer:**

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**F19. What is the most important motive for your further professional development?**

- a. I want to improve my knowledge and skills in order to be more effective in my work
- b. I want to advance in my career and for that I need additional knowledge and skills
- c. I have forgotten many things I have learned during my previous education
- d. At the moment, I am not motivated for further professional development
- e. Other

**F20. If your answer on previous question was *Other* – please explain this answer:**

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This is the end of the questionnaire.

Thank you very much for your cooperation!

## Questionnaire for internal auditors

### FINAC

## Financial management, accounting and controlling in public administration

This survey is prepared within the project Financial management, accounting and controlling in public administration (FINAC) under the EU programme ERASMUS +, subprogramme *Capacity Building in Higher Education*. The central aim of the project is to contribute to the higher quality of budgeting, money management, finance management, accounting and control in public administration. This aim will be achieved throughout developing/modernizing master degree programmes and provision of trainings for public administration employees in the field of financial management, accounting and controlling.

Project is implemented in Serbia and Albania and the project consortium involves 12 partners (from Serbia, Albania and four EU countries). Coordinating institution of the FINAC project is University of Belgrade, Faculty of Organisational Sciences. One of the leading partners in the project consortium is Ministry of Public Administration and Local Self Government of the Republic of Serbia which strongly supports the realization of this project, including the administration of this survey. More about the project can be found on <http://www.finac.org.rs>

Exclusive purpose of this survey is to gather information that would guide the development of new master programmes and in-service trainings so they are tailored to the real needs of public administration and its employees. This survey is anonymous. All information that is collected in this study will be treated confidentially. You are guaranteed that neither you, this organization nor any of its personnel will be identified in any report of the results of the study.

This questionnaire asks for information about the professional practices you perform in your daily work and further professional development you need to perform these practices more effectively. Furthermore, it asks about your initial education and professional development that you already had. This questionnaire should take approximately up to 30 minutes to complete.

Thank you very much for your cooperation!

## I BACKGROUND INFORMATION

**A1. How old are you?** \_\_\_\_\_ years  
(Please round to the nearest whole number.)

**A2. In what type of institution do you work?**

- a. Ministry
- b. Integrated authority within the ministry
- c. Special organisation
- d. Government service (office)

**A3. In what sector of public administration do you work?**

- a. Agriculture and Rural Development
- b. Science, Technological Development, and Innovation
- c. Foreign Affairs
- d. Environment
- e. Energy, Mineral Resources, and Mining
- f. General Public Administration Services
- g. Transport and Transport Infrastructure
- h. Labour Market
- i. Social Security
- j. Human Rights and Civil Society
- k. Construction, Urban and Spatial Planning
- l. Culture, Communications, and the Media
- m. Sports and Youth
- n. Public Security
- o. Economic and Development Policy
- p. Judiciary and the Legal System
- q. Defence
- r. Healthcare
- s. Religious Affairs and Diaspora
- t. Education
- u. Political System
- v. Financial and Fiscal System

**A4. What is your job position?**

- a. The chief audit executive
- b. Internal auditor (certified)
- c. Internal auditor (in the process of training/certification)

**A5. How many internal auditors are employed in your internal audit unit (including the chief audit executive)? \_\_\_\_\_**

**A6. What is your civil servant rank?**

- a. Senior Advisor
- b. Independent Advisor
- c. Advisor
- d. Junior Advisor
- e. Associate
- f. Junior Associate

**A7. How many years have you been working in public administration altogether?**

\_\_\_\_\_ years

Please round to the nearest whole number.

**A8. How many years have you been working as a certified internal auditor in public sector?**

\_\_\_\_\_ years

Please round to the nearest whole number.

**A9. Have you been working as internal auditor in other sectors (i.e. not public administration)?**

- a. No
- b. Yes

**If yes – for how long? \_\_\_\_\_ years**

Please round to the nearest whole number.

## II INITIAL (FORMAL) EDUCATION

**B1. What is the highest level of formal education that you have completed?**

- a. First degree from higher vocational education institution
- b. First degree from university higher education
- c. Magisterium / specialization / master degree
- d. Doctorate / PhD degree

First level higher education degree / bachelor degree

**B2. Country of study:** \_\_\_\_\_

**B3. Type of institution:**

- a. Public
- b. Private

**B4. Name of university (if applicable):** \_\_\_\_\_

**B5. Name of faculty or higher vocational education institution:**

\_\_\_\_\_

**B6. Earned qualification (title designation):** \_\_\_\_\_

**B7. Year of graduation:** \_\_\_\_\_

Magisterium / specialization / master degree

**B8. Country of study:** \_\_\_\_\_

**B9. Type of institution:**

- a. Public
- b. Private

**B10. Name of university (if applicable):** \_\_\_\_\_

**B11. Name of faculty or higher vocational education institution:**

\_\_\_\_\_

**B12. What is the status of your study?**

- a. Completed
- b. Not completed yet

**B13. Qualification earned or pursued (title designation):** \_\_\_\_\_

**B14. Year of graduation:** \_\_\_\_\_

Doctorate / PhD degree

**B15. Country of study:** \_\_\_\_\_

**B16. Type of institution:**

- a. Public
- b. Private

**B17. Name of university:** \_\_\_\_\_

**B18. Name of faculty:**

\_\_\_\_\_

**B19. What is the status of your study?**

- a. Completed
- b. Not completed yet

**B20. Qualification earned or pursued (title designation):** \_\_\_\_\_

**B21. Year of graduation:** \_\_\_\_\_

**B22. To what extent are the competencies that you have acquired during formal education relevant for performing your daily work?**

- a. Not at all relevant
- b. Of little relevance
- c. Somewhat relevant
- d. Very relevant
- e. Of utmost relevance

**B23. Is in your daily work required from you to perform activities for which you were not educated during your formal education?**

- a. It is not required. Knowledge and skills I have acquired during formal education are fully matching the requirements of my work.
- b. Yes, but to a limited extent
- c. Yes, almost for half of activities I perform
- d. Yes, for the most of activities I perform
- e. Yes. Knowledge and skills I have acquired during formal education do not match the requirements of my work at all.

### III NEEDS FOR PROFESSIONAL DEVELOPMENT

In this section we are interested to what extent do you need further professional development in order to perform these internal audit practices more effectively.

#### PART 1

<b>To what extent do you need further professional development in order to perform each of the practices more effectively?</b>						
Please mark one choice in each row. (If a given practice is not relevant for your job position, please mark the appropriate choice on the right)						
		High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C1	Preparing a strategic plan of internal audit for a three-year period (including the strategic goals of internal audit based on long-term goals of the organization and internal audit risk assessment).	1	2	3	4	5
C2	Preparing annual work plan of internal audit (containing general and specific objectives and purpose of the audit, which should be implemented during the year).	1	2	3	4	5
C3	Establishing risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals	1	2	3	4	5
C4	Communicating the internal audit activity's plans and resource requirements to senior management for review and approval	1	2	3	4	5
C5	Establishing policies and procedures to guide the internal audit activity	1	2	3	4	5
C6	Evaluating the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities	1	2	3	4	5
C7	Assess whether the information technology governance of the organisation supports the organisation's strategies and objectives	1	2	3	4	5

C8	Assessing whether organisational objectives support and align with the organisation's mission	1	2	3	4	5
C9	Assessing whether significant risks are identified and assessed	1	2	3	4	5
C10	Assessing whether appropriate risk responses are selected that align risks with the organisation's risk appetite	1	2	3	4	5
C11	Assessing whether relevant risk information is captured and communicated in a timely manner across the organisation, enabling staff and management to carry out their responsibilities	1	2	3	4	5
C12	Evaluating risk exposures relating to achievement of the organisation's strategic objectives	1	2	3	4	5
C13	Evaluating risk exposures relating to reliability and integrity of financial and operational information	1	2	3	4	5
C14	Evaluating risk exposures relating to effectiveness and efficiency of operations and programmes	1	2	3	4	5
C15	Evaluating risk exposures relating to safeguarding of assets	1	2	3	4	5
C16	Evaluating risk exposures relating to compliance with laws, regulations, policies, procedures and contracts	1	2	3	4	5
C17	Evaluating the potential for the occurrence of fraud and how the organisation manages fraud risk.	1	2	3	4	5
C18	Evaluating the adequacy and effectiveness of controls in responding to risks regarding the achievement of the organisation's strategic objectives	1	2	3	4	5
C19	Evaluating the adequacy and effectiveness of controls in responding to risks regarding reliability and integrity of financial and operational information	1	2	3	4	5
C20	Evaluating the adequacy and effectiveness of controls in responding to risks regarding the effectiveness and efficiency of operations and programmes	1	2	3	4	5
C21	Evaluating the adequacy and effectiveness of controls in responding to risks regarding safeguarding of assets	1	2	3	4	5
C22	Evaluating the adequacy and effectiveness of controls in responding to risks regarding the compliance with laws, regulations, policies, procedures and contracts	1	2	3	4	5

**PART 2**

<p align="center"><b>To what extent do you need further professional development in order to perform each of the practices more effectively?</b></p> <p align="center">Please mark one choice in each row. (If a given practice is not relevant for your job position, please mark the appropriate choice on the right)</p>		High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C23	Developing and documenting a plan for each engagement, including the engagement's objectives, scope, timing and resource allocations	1	2	3	4	5
C24	Establishing objectives for each internal audit engagement	1	2	3	4	5
C25	Conducting a preliminary assessment of the risks relevant to the activity under review	1	2	3	4	5
C26	Determining the extent to which management has established adequate criteria to determine whether objectives and goals have been accomplished	1	2	3	4	5
C27	Working with management to develop appropriate evaluation criteria for evaluating governance, risk management and controls	1	2	3	4	5
C28	Determining appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints and available resources	1	2	3	4	5
C29	Developing and documenting work programmes for achieving the engagement objectives	1	2	3	4	5
C30	Identifying sufficient, reliable, relevant and useful information to achieve the engagement's objectives	1	2	3	4	5
C31	Documenting and filing relevant information to support the conclusions and engagement results (working papers)	1	2	3	4	5
C32	Preparing audit reports with conclusions, recommendations and action plans	1	2	3	4	5

C33	Recommending new control activities to management	1	2	3	4	5
C34	Recommending correcting or changing existing controls for the purpose of improving their effectiveness	1	2	3	4	5
C35	Recommending ensuring that existing controls are implemented constantly and consistently	1	2	3	4	5
C36	Recommending decreasing (discontinuing) redundant controls	1	2	3	4	5
C37	Monitoring the follow-up activities of management regarding the given recommendations	1	2	3	4	5

### PART 3

<p style="text-align: center;"><b>To what extent do you need further professional development in order to perform each of the practices more effectively?</b></p> <p style="text-align: center;">Please mark one choice in each row.</p> <p style="text-align: center;">(If a given practice is not relevant for your job position, please mark the appropriate choice on the right)</p>						
		High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C38	Performing compliance audit (analysing and assessing the compliance of organization's operations with the laws, regulations, internal acts and contractual provisions)	1	2	3	4	5
C39	Performing performance audit (analysing and assessing the utilisation of resources in an economical, efficient, and effective manner in order to achieve the goals of the organization)	1	2	3	4	5
C40	Performing information system audit (analysing and assessing the processes, procedures and use of electronic information systems relating to security, confidentiality, integrity and availability of information and information systems)	1	2	3	4	5
C41	Performing audit of programs and projects funded by the European Union	1	2	3	4	5

C42	Performing financial audit (analysing and assessing the controls that ensure the accuracy and completeness of accounting data and financial statements)	1	2	3	4	5
C43	Reviewing whether all income and expenditure is adequately planned, controlled and monitored	1	2	3	4	5
C44	Reviewing whether appropriate budgets are established that are consistent with the organisation's strategic plan and financial forecasts	1	2	3	4	5
C45	Reviewing whether a suitable budgetary control framework has been developed	1	2	3	4	5
C46	Reviewing whether managers are provided with suitable expenditure reports	1	2	3	4	5
C47	Reviewing whether appropriate reporting system is in place to enable senior managers to effectively monitor the organisation's financial position	1	2	3	4	5
C48	Reviewing whether all cash income is collected, recorded adequately and promptly banked and that suitable banking (Treasury) services are obtained	1	2	3	4	5
C49	Reviewing whether all transactions, assets and liabilities relevant to the period of review have been recorded	1	2	3	4	5
C50	Reviewing whether the recorded transactions, assets and liabilities have been correctly and accurately valued or measured.	1	2	3	4	5
C51	Reviewing whether the recorded transactions, assets and liabilities have been properly classified and recorded in the organisation's financial records	1	2	3	4	5
C52	Reviewing whether all assets are kept securely, custody is clearly stated, and access is properly authorised	1	2	3	4	5
C53	Reviewing whether recorded assets and liabilities are in compliance with the regulation	1	2	3	4	5
C54	Reviewing whether all liquid financial assets are utilised efficiently	1	2	3	4	5
C55	Reviewing of income and debtor arrangements	1	2	3	4	5
C56	Reviewing of the completeness, occurrence, measurement, regularity and disclosure of purchases and payments	1	2	3	4	5
C57	Reviewing whether all goods and services required by the organisation are received, accounted and paid for efficiently.	1	2	3	4	5
C58	Reviewing of payroll and expense arrangements	1	2	3	4	5
C59	Reviewing whether non-monetary assets are properly safeguarded, verified and utilised	1	2	3	4	5

	effectively					
C60	Reviewing of the public procurement procedures	1	2	3	4	5
C61	Reviewing whether purchases are done economically, efficiently and effectively	1	2	3	4	5

**PART 4**

<p><b>To what extent do you need further professional development in order to perform each of the practices more effectively?</b></p> <p>Please mark one choice in each row.</p> <p>(If a given practice is not relevant for your job position, please mark the appropriate choice on the right)</p>						
		High level of need	Moderate level of need	Low level of need	No need at all	This is not relevant for my job position
C62	Reviewing whether human resource management is conducted economically, efficiently and effectively	1	2	3	4	5
C63	Reviewing whether activities of central departments with responsibility for human resource management are adequately devised, assigned and carried out.	1	2	3	4	5
C64	Reviewing whether human resource recruitment is strategically planned, and conducted in a robust and open manner.	1	2	3	4	5
C65	Reviewing whether training needs are assessed and appropriate training is provided and evaluated.	1	2	3	4	5
C66	Reviewing whether there are adequate procedures for managing, developing and communicating with the people in the organisation.	1	2	3	4	5
C67	Reviewing whether there are adequate procedures for monitoring, improving and rewarding performance in the organisation.	1	2	3	4	5

C68	Using different methods of sampling including random, stratified, statistical sampling	1	2	3	4	5
C69	Performing compliance tests	1	2	3	4	5
C70	Performing substantive tests	1	2	3	4	5
C71	Performing analytical reviews (e.g. tests of financial information made by a study and comparison of relationships among data)	1	2	3	4	5
C72	Performing inspection through different techniques (re-computation, vouching, tracing book keeping records, physical examination and counts, confirmation)	1	2	3	4	5
C73	Utilizing observation and enquiry techniques	1	2	3	4	5
C74	Conducting interviews as a part of enquiry process	1	2	3	4	5

## IV FURTHER PROFESSIONAL DEVELOPMENT

Please provide information for up to three, in your opinion, most important trainings (professional development activity) in the field of internal audit you have attended.

Professional development activity 1 / 2 / 3

**D1/7/13. Please list the main topics of the training:**

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**D2/8/14. Country where the training was held:** \_\_\_\_\_

**D3/9/15. Duration of the training in days:** \_\_\_\_\_ days

**D4/10/16. In which year the training was held:** \_\_\_\_\_

**D5/11/17. Who was the organizer of the training?**

- a. Government / public administration entity
- b. International organization (EU agencies, World Bank, OEBS...)
- c. Donor organization
- d. Higher education institution
- e. Civil society organization
- f. For profit organization
- g. Other

**D6/12/18. Whose initiative was to attend this training?**

- a. My own initiative
- b. Initiative of my supervisor
- c. The training was part of obligatory professional development for civil servants
- d. Other



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use which may be made of the information contained therein*

**D6a/12a/18a. If your answer on previous question was *Other* – please explain this answer:**

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**D19. What is the most important motive for your further professional development?**

- a. I want to improve my knowledge and skills in order to be more effective in my work
- b. I want to advance in my career and for that I need additional knowledge and skills
- c. I have forgotten many things I have learned during my previous education
- d. At the moment, I am not motivated for further professional development
- e. Other

**D20. If your answer on previous question was *Other* – please explain this answer:**

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