

TUTORIAL on FISCAL TRANSPARENCY PORTALS

A USER-CENTERED DEVELOPMENT

MODULE.1

Introduction to fiscal
transparency portals and the
importance of considering
the user



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Tutorial on Fiscal Transparency Portals

November 2019

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For more than a decade, governments have been looking for effective ways of making fiscal information available online, seeking to satisfy the demand for transparency and responsibility in public finance management. Progress in government openness and digitalization, including the development of financial management information systems, makes this goal more accessible than ever before.

In this context, **fiscal transparency portals** emerge as a type of **digital tool** built on new technological possibilities, acting as consolidated **entry points** to fiscal information that is subsequently more **clear, reliable, frequent, timely, relevant, comprehensive and accessible**.

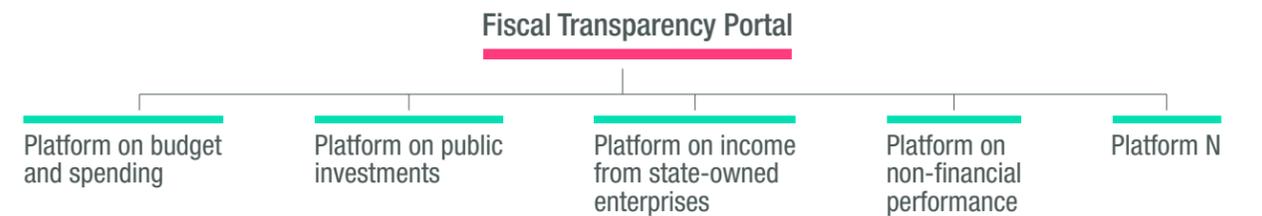
The development of portals is strongly aligned with general technological developments, as well as country specific internal systems' progress. From the basic availability of non-structured online files to the real-time dissemination of open data, technology has a significant impact on the variety of methods available for publication.

It is acknowledged that much has been said in recent years about the importance of civic technology (civic tech¹) for achieving open government, and that limited impact has been seen from its implementation. Accordingly, it is important to recognize that the use of technology as an aim in and of itself, is not useful in supporting public engagement. That being said, if used strategically, technology can be the most powerful tool for fiscal openness. In this sense, the development of tools that are made with and for the user--such as fiscal transparency portals--acquires special relevance in the context of civic tech.

1. Portals and platforms

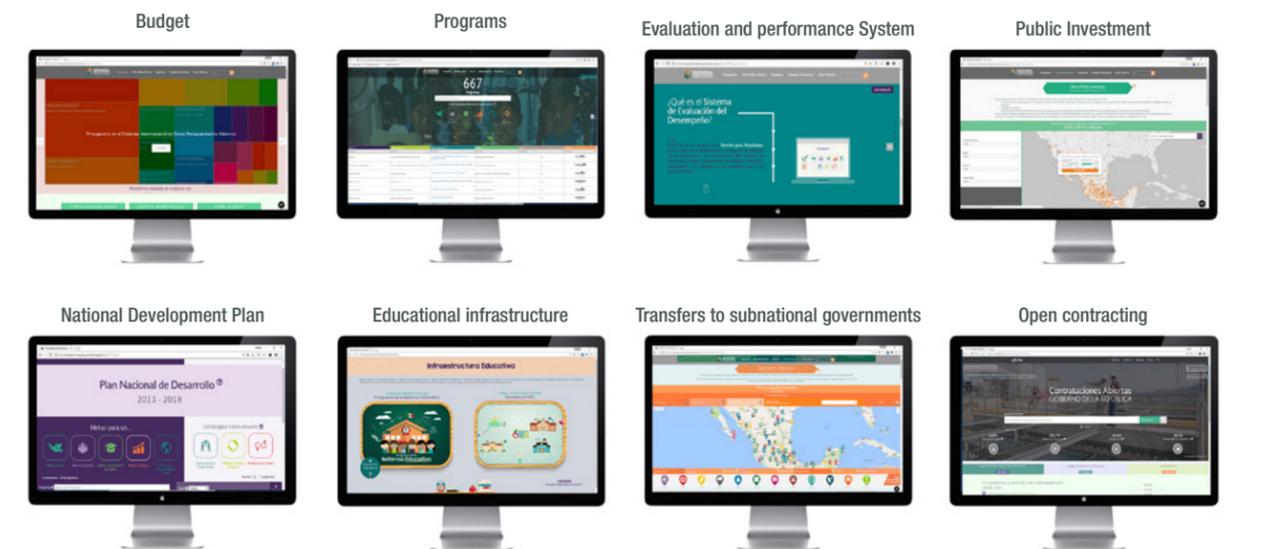
Fiscal transparency portals can adopt various forms based on a country's context, and can contain different information. A fiscal transparency **portal** can, in turn, be composed of various **platforms**, each aimed at satisfying different objectives and audiences.

Structure example of a fiscal transparency portal with different platforms.



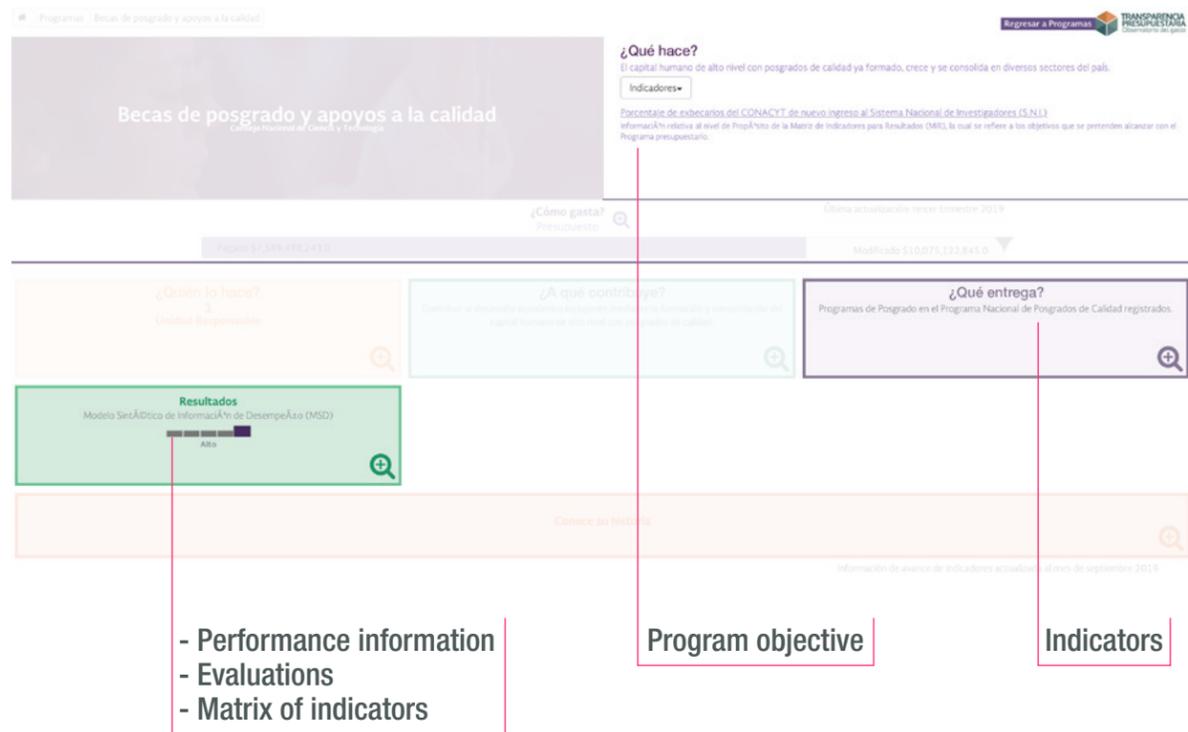
While a portal offers up its content in an aggregated manner that seeks to invite exploration, the experience is delimited and predetermined by a set of decisions about what is necessary, relevant and useful, and then presented in a consolidated way to all types of users. Platforms, by contrast, place these decisions back into the hands of users, creating innumerable ways of interacting with information and data, rather than just one way within a single interface. In this sense, there is a huge conceptual and practical difference between referring to a portal as a monolithic entity and conceiving it as a structure composed of platforms with different scopes, objectives, and users, which can ultimately facilitate its design processes, construction, monitoring and evaluation.

Example structure of a portal with platforms: Mexico's Ministry of Finance and Public Credit's fiscal transparency portal in its 2018 version.



1. Civic tech focuses on informing people, connecting them with each other and getting them to engage with their government in order to work together for the public good. (CitizenLab, <https://www.citizenlab.co/blog/civic-tech/whats-difference-civic-tech-govtech/>).

The portal is composed of thirteen platforms with different topics, which are all simultaneously linked to each other. Each one was developed based on audience analyses and user testing taking place during its design, implementation and monitoring processes; which included focus groups, interviews, field studies, prototype use observations, surveys and use statistics. As an example, the following image shows how in the “budget program sheet” users can be linked with information from the different platforms, including: approved and spent budgets, investment projects, performance indicators, external evaluations and procurement made under the program--all this, with specific open data downloads.



2. Basic elements of fiscal transparency portals

Broadly speaking, fiscal transparency portals are defined by the six basic elements that constitute them:



1. Supply of information. This refers to the information contained in a portal, including its platforms. Additionally, it considers the completeness and granularity or disaggregation of the information presented. In order for a portal to be considered user-centered, the supply of information must be responsive to the demand for it.



2. Interaction with the demand. Considering users' interests and needs has become increasingly important to publishing teams aiming to generate products that are useful and widely utilized by the audience to which they are addressed. Government's interaction with users (the demand), when it exists, can vary from being with selected groups related to fiscal issues, or being with potential users that are not specialists on the subject.



3. Publication formats. The digitalization of fiscal transparency--that is, the online publication of information--allows users to access and download files related to different phases of the budget cycle. These files, available online and/or in downloadable form, can vary in degree of openness from those being in non-structured and proprietary formats to those that have open and interoperable² data. Additionally, having online publishing portals allows for the possibility of offering interactive visualizations that make interactions more dynamic and attractive for users.



4. Mechanisms and update frequency. Having timely information is one of the characteristics of significant fiscal transparency. The possibility of creating a timely publication depends largely on the degree to which site updates--based on internally generated and stored data--are automated.



5. Design. The visual development of the interface with which users interact, beyond aesthetic considerations, is key for achieving a positive experience between a portal and its users, taking into account their goals, capabilities and preferences.



6. Communication channels. There are several possible channels for communication between the publishers of a fiscal transparency portal and its various audiences, and many different objectives for this communication, such as informing, consulting and engaging, among others. The user's role is determined through the selection of these different channels and objectives, resulting in either unidirectional communication channels or two-way interaction mechanisms³.

2. To learn more about the degrees of openness, consult the "Open Data Tutorial" by Global Initiative for Fiscal Transparency and Mexico's Ministry of Finances and Public Credit (<http://bit.ly/OpenDataTutorial>), more specifically the module "What is Open Data?".

3. With two-way communication, the publisher enables channels to transmit published information that simultaneously also serve as feedback mechanisms. This feedback can relate to different aspects of the publication or even to core financial management.

3. Progress in fiscal transparency portals according to their basic elements

Variations and iterations in each of the **six basic elements** of fiscal transparency portals allow us to segment progress into **three generations of iteration**. Readers may recognize elements from different generations in the same portal according to the concept description. It is worth mentioning that this segmentation is only for the purpose of analytically grouping some of the basic characteristics of these portals within this tutorial, thus enabling implementers to identify development opportunities and good practices, and achieve a sustainable, user-centered publication.



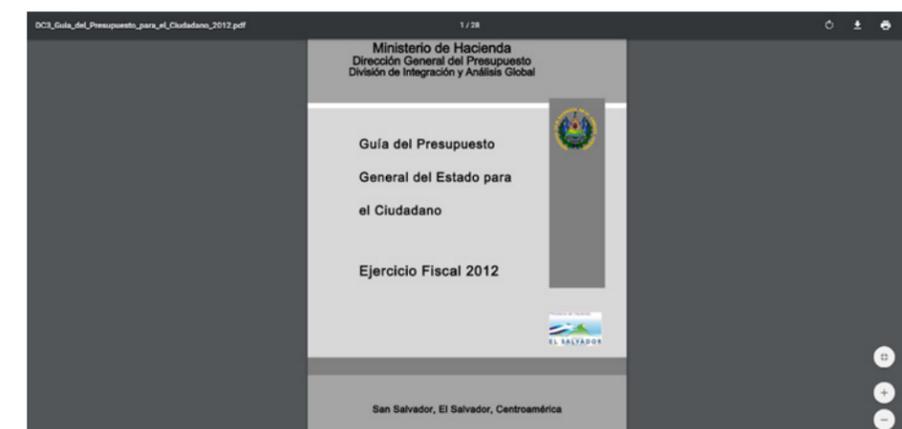
1. Supply of information

In most cases, initial fiscal transparency portals focus their efforts in publishing information that is already systematically available as part of government reports or similar official sources elsewhere, such as executive budget proposals, approved budgets, year-end reports, in-year reports or reports on government priority programs--all with a very limited degree of disaggregation, which makes in-depth analysis difficult. The main contributions provided by fiscal transparency portals relate to their illustrative additions, such as the provision of graphics or *plain language* explanations for the contents of a budget document.

For example, the 2012 version of El Salvador's portal contained, on-line for the first time, public finance reports generated for the congress/parliament, as well as the *citizen version* of the budget published as a non-interactive booklet.



Fiscal transparency portal from El Salvador in its 2012 version.



Budget guide from El Salvador from 2012 in its citizen version.



2. Interaction with the demand

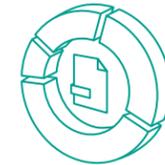
Generally, in first-generation portals, the publication is based on an interpretive exercise of governmental transparency obligations and an analysis of the information already produced within government, for the purpose of compliance with fiscal responsibility norms. Some governments incorporate external voices--in addition to governmental ones--during the publication process, which in most cases are from specialized academia, press and civil society organizations (CSOs) interested in analyzing different aspects of public spending, such as fiscal sustainability, revenue resources and budget allocations.

An example of this, is the 2011 version of the portal published by Mexico's Ministry of Finances and Public Credit, in which eight CSOs specializing in public finance and accountability (represented by a collective) participated in the process of defining and prioritizing content. Through established meetings and working groups, the team in charge of development sought how to firstly better respond to the need for information and, secondly how to display and use the portal to improve Mexico's score on international indexes on fiscal transparency. This interaction laid the foundation for a collaborative relationship, building trust over time, and gradually facilitated an increase in political support for the portal⁴, given its international recognition.



Fiscal transparency portal from Mexico in its 2011 version.

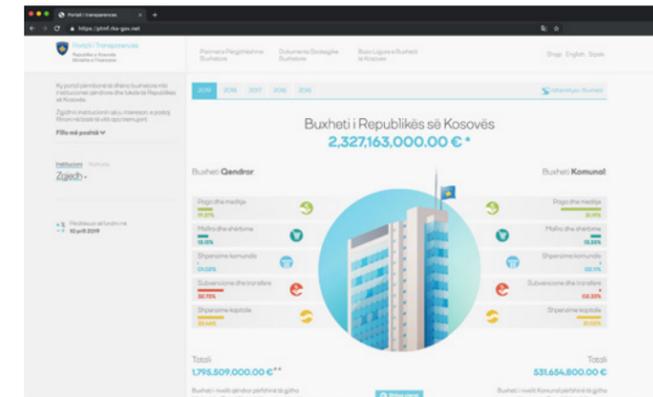
4. To learn more about the process of development behind Mexico's portal, consult the blog post Weaving a New Narrative: How fiscal transparency Reforms Took Hold in Mexico (http://www.fiscaltransparency.net/blog_open_public.php?IdToOpen=5033) and 10 Lessons from the Implementation of a Fiscal Transparency Platform (http://www.fiscaltransparency.net/blog_open_public.php?IdToOpen=3023).



3. Publication formats

In the case of first-generation portals, downloads occur in closed⁵ and/or non-structured⁶ formats. This represents a great advance regarding the alternative, in which only some people can have access to budget and fiscal information, and even then, perhaps, only through an explicit request for information.

An example of this is the 2018 version of Kosovo's fiscal transparency portal, where, in addition to finding spending visualizations, people can download and consult the data in Excel spreadsheets and PDF files.



Fiscal transparency portal from Kosovo in its 2019 version.



Approved budget from Kosovo from 2019 in its citizen version.

4. Mechanisms and update frequency

Considering the development of financial management systems, the first generation portals tend to be updated through manual interventions. In some cases, these manual interventions consist only of uploading a database from an internal system onto a content manager, while in other cases, even a manual integration of databases is required.

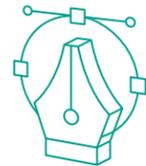


Depending on the degree to which manual intervention is necessary, and on political decision making, the update frequency can match or be greater than the frequency of legally mandated public finances reports. This pertains to portals in which approved budget information is updated at the beginning of the year and paid budget information is updated upon delivery of the year-end report.

5. An open format is a specification for storing digital data that is usually published and promoted by an organization with open standards, and that is free of legal and economical restrictions for its use. To learn more about open publication formats, consult the Open Data Tutorial developed by GIFT and the Ministry of Finance and Public Credit of Mexico in: bit.ly/OpenDataTutorial.
6. Structured data refers to data that can usually be found in most databases. These are files containing information typically shown in rows and columns with titles. Such data can be organized and processed easily by machines.

5. Design

The visual design in the first generation of portals is developed with the purpose of achieving aesthetic improvement. It is very common that graphic implementations are developed and also authorized by teams without taking users into consideration. Sometimes, approval is even carried out based on the personal tastes of the directors responsible for development.



As an example, the following image shows the 2008 version of Brazil's fiscal transparency portal. There is an obvious emphasis on increasing the provision of information, which could lead to visual and content saturation for the audience. In its redesigned 2018 version, the government sought to improve user experience.



Fiscal transparency portal from Brazil in its 2008 version.

6. Communication channels

When it comes to communication, we can observe that first-generation channels are unidirectional, wherein the publisher provides information to a passive actor in the portal, without seeking interaction or feedback from users. In these cases, communication is seen as an additional action to be carried out after publication and is not part embedded in project design.

It is however key to distinguish between communication being used as a tool to provide useful information in an objective, timely and open manner; as opposed to being merely a tool to promote an institution, government or person.



	1 st Generation
Supply of information	Little additional information available from that already contained in existing government reports.
Interaction with the demand	Engagement with specialists in fiscal matters, such as CSOs, academia and press (not in all cases).
Publication formats	Closed formats and visualizations with no possibility of information crossing.
Mechanisms and update frequency	Manually updated data.
Design	Design not developed by specialists.
Communication channels	Few, unidirectional communication channels.

The following figure summarizes the characteristics of first-generation portals in the six categories.

1. Supply of information



While disaggregation of the supplied information can vary widely in the second generation in terms of this concept, publishers normally go beyond the provision of legally required and aggregated information--for example, through the publication of platforms dedicated to program evaluations, budget literacy, procurement, etcetera. This tends to be supported by stronger financial management information systems and the systematic integration of a culture of transparency within the government organization.

2. Interaction with the demand



The evolution of modern technology allowing for the storage and processing of large amounts of data has given way to the incorporation of people from new communities from within and outside government--who have the interest and capacity to process large amounts of data. These people can have different backgrounds and objectives for the use of such data, whether it be for academic, journalistic, or social advocacy purposes, among others. Second-generation portals recognize the existence of these groups--which are external to the community of financial analysts at large--and seek to meet their needs.

As an example of this, consider the meetings held by the Dominican Republic's Ministry of Finance starting in 2017, which included universities, economic journalists, CSOs, private sector organizations and those responsible for the access of information, so as to introduce the fiscal transparency portal and discuss their specific needs.



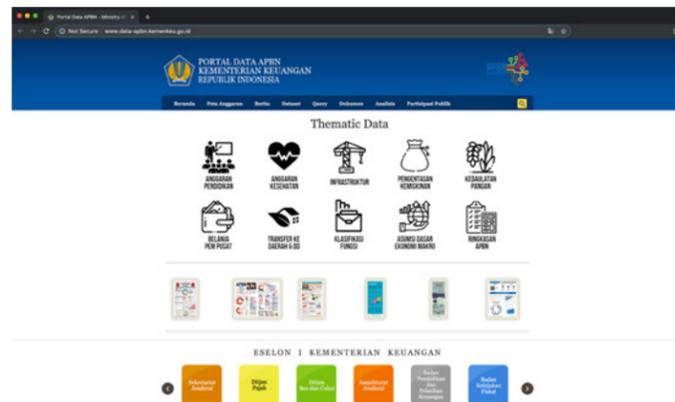
Dominican Republic.

3. Publication formats



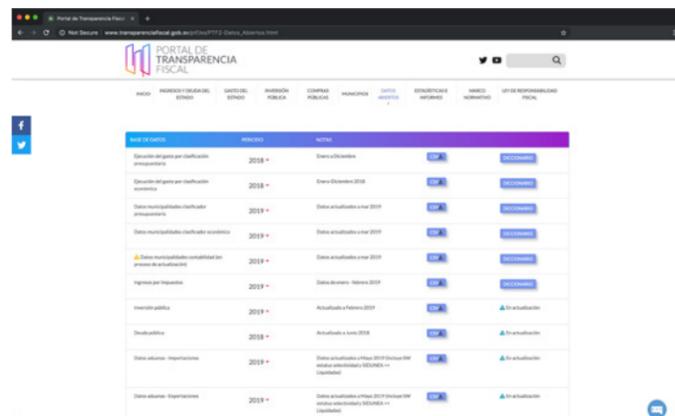
The open data revolution penetrates the core of open government's publication priorities, including fiscal openness, and as such is central to second-generation publication formats.

An example of fiscal data openness can be found by looking to Indonesia's Ministry of Finance, which developed a portal fully dedicated to open data.

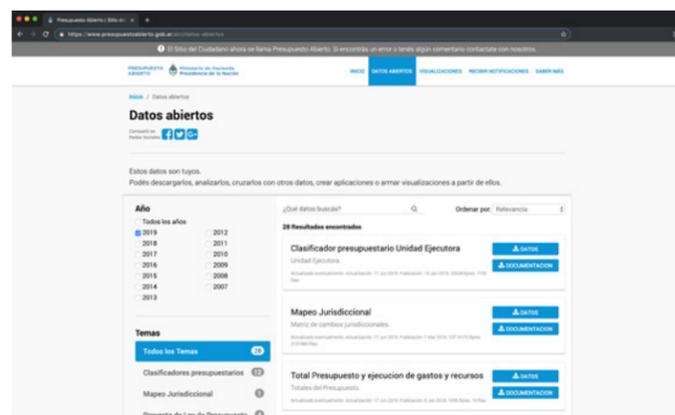


Open fiscal data portal from the Ministry of Finance of Indonesia in its 2019 version.

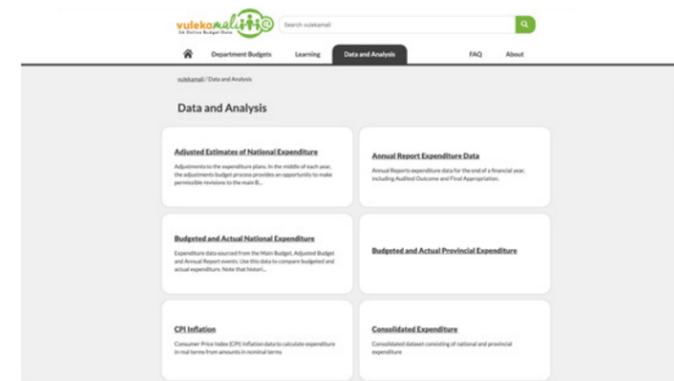
For another case, we can look to the Ministries of Finance from El Salvador, Argentina and South Africa, which integrated a section dedicated to open data within their fiscal transparency portals.



Fiscal transparency portal of the Ministry of Finance of El Salvador in its 2019 version.



Fiscal transparency portal of the Ministry of Finance of Argentina in its 2019 version.



Fiscal transparency portal from South Africa in its 2019 version.

4. Mechanisms and update frequency

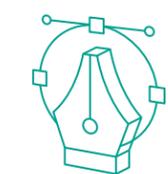
Fiscal transparency policies begin to consider the process of data release, that include capacity and developing technological tools for the extraction and publication of data from its sources. This connectivity allows for more frequent updating and the publication of more disaggregated data.



In what we consider the second generation, the automatic update of timely data is sought after; however, this may not be possible for all data, considering the need to integrate or consolidate information from different sources. This distinguishes the second generation from the third generation.

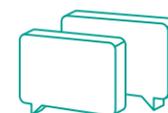
5. Design

The second generation in terms of visual design is linked to the pursuit of “citizenizing” the portal’s contents. The general premise lies in *thinking about the user*, though still without engaging the different audiences, or considering their capabilities and preferences. It is in this second generation where visual design detaches itself from the formality of institutional graphics--less *serious* typographic styles are implemented and the use of illustrative and audiovisual sources is increased.



6. Communication channels

The second generation of communication refers to the opening of additional channels to communicate fiscal information to users. For example, the *citizen’s budget* is no longer just published on the portal, but also disseminated on social media. This represents an important step for communication, since it recognizes the need to disseminate content so that its existence and potential uses are known. However, in this second generation, communication channels are used only unilaterally for the provision of information to the user, and still not for interaction.



As before, the following figure summarizes the characteristics of second-generation portals in the six categories.

	1 st Generation	2 nd Generation
Supply of information	Little additional information available from that already contained in existing government reports.	Disclosure of information beyond what is legally required and with more disaggregation.
Interaction with the demand	Engagement with specialists in fiscal matters, such as CSOs, academia and press (not in all cases).	The voices of open fiscal data analyses communities are incorporated.
Publication formats	Closed formats and visualizations with no possibility of information crossing.	Addition of open fiscal data.
Mechanisms and update frequency	Manually updated data.	Some connections to internal systems.
Design	Design not developed by specialists.	Design developed by specialists is dedicated only to aesthetic purposes meant to attract users without engaging them in the process.
Communication channels	Few, unidirectional communication channels.	Addition of social media with unidirectional use of informative content publication, but without interaction.

Romero, de la Mora and Ruiz (2016) examined the actions undertaken by governments as they addressed problems within the realms of the impact and lack of use of fiscal transparency portals. Subsequently, they identified the following measures to address the issues: the provision of tools and resources to help users interpret unprocessed data; online tools that are useful to non-expert users; linked and cross-referenced information between websites that offer orientation for data users; and access to basic data for users; as well as the development of better feedback cycles from users and report mechanisms. As can be seen, whether they are experts in fiscal matters or not, the common denominator of these actions is the centrality of **the user**.

Portals whose publication processes--policy design; data formats and prioritization; and experience design--are based on the user; iterated according to a continuous analysis of the demand through monitoring; and designed with two-way communication and engagement tools are what we call third-generation fiscal transparency portals.

1. Supply of information

As illustrated by de Renzio and Mastruzzi (2016), the lack of information disaggregation, difficulty in cross-referencing between data sets and the inability to carry out comparative analysis proved to be among the greatest limitations to the increased use of fiscal information, denoting a gap between the characteristics of government-provided fiscal information and the information needs of CSOs.

Unlike what happens in the second generation, where disclosure of more information is privileged, the publication processes of the third generation are based on the **detection of the demand's needs** and the **discovery of links between data** that facilitate a comprehensive contextual understanding of topics.

For example, in the "Evaluation" section of Uruguay's Planning and Budget Office's fiscal transparency portal it is



Evaluación DID: Producción Familiar Integral y Sustentable (PFIS)

La intervención depende del Ministerio de Ganadería, Agricultura y Pesca – Dirección General de Desarrollo Rural (DGD). Su objetivo es apoyar a productores agropecuarios familiares, pequeños y medianos (no familiares) a incrementar su sustentabilidad económica, social y ambiental, a través de la adopción y adaptación de tecnologías, el fortalecimiento institucional y la adopción de medidas que disminuyen la vulnerabilidad al cambio climático.

La evaluación de Diseño, Implementación y Desempeño (DID) abarcó el período 2014 – 2017. Su propósito fue contribuir a: (i) facilitar el aprendizaje organizacional; (ii) impulsar acciones de mejora y (iii) apoyar la toma de decisiones. El estudio fue realizado por la Dirección de Gestión y Evaluación (AGEV) de la Oficina de Planeamiento y Presupuesto (OPP).

[Descargar \(869,67 KB \)](#)

Datos de la evaluación

Intervención Producción Familiar Integral y Sustentable (PFIS)	Organismo responsable MGAP - Dirección Gral. Desar. Rural
Fecha de realización Agosto 2017	Tipo de evaluación DID
Area Programática DESARROLLO PRODUCTIVO	Periodo de referencia Trabajo decente y crecimiento económico Producción y consumo responsables Acción por el clima
Programa presupuestal Cadenas de valor motores de crecimiento Cad. de valor generadoras de empleo y desarrollo prod local Red de asistencia e integración social	Ficha metodológica Descargar (399,66 KB)

In a nutshell, we've witnessed fiscal transparency portals that range from *its about information* in the first generation, to *its about data* in the second generation.

possible to read all external evaluations of public policies. Each evaluation sheet also includes the relationship between public policy and the UN's sustainable development goals, as well as links to information on related budget programs and each responsible agency.

2. Interaction with the demand

In the third generation, the fact that the demand for information can have different purposes beyond financial management, and that it can help to improve the design and implementation of public policy and service delivery, is recognized. Based on this, it is accepted that the demand comes from different profiles--such as, CSOs with an agenda focused on specific areas such as social justice, gender, equality, environment, etcetera--and that it should, therefore, be placed at the center of decision making.

Such is the case of Vulekamali, South Africa's fiscal transparency portal, which was conceptualized and developed in a partnership between the National Treasury and Imali Yethu, an open coalition of CSOs. Iterations for improvement of the portal and its contents

result from public engagement through data exploration and budget literacy events, which are carried out in universities and public spaces across the country.



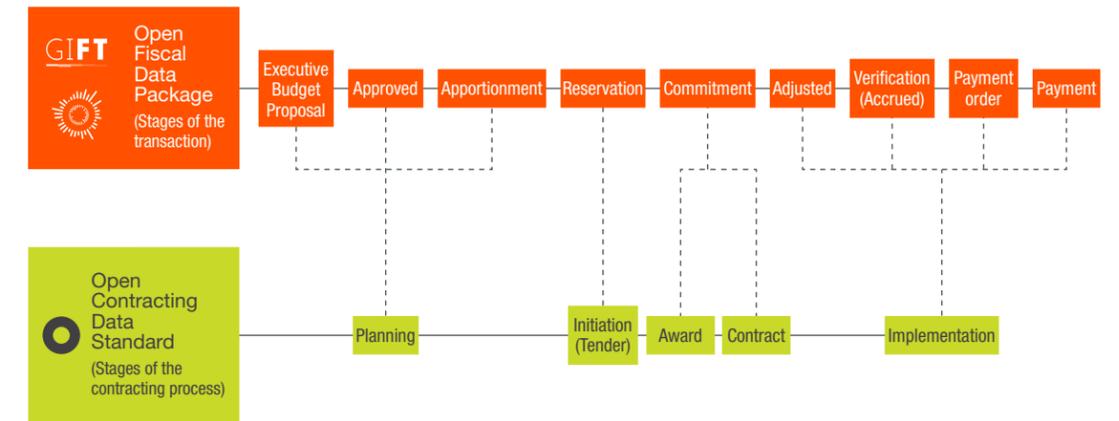
3. Publication formats

As with other variables, publication formats are not static but rather depend on the demand of information. They seek to accommodate a range of audiences, presenting different consumption mechanisms that are legible to machines as well as to people. It should be noted that technological development allows the presentation of information in different formats for visualization, download, use and reuse, simultaneously by linking different structured open data sources.

Regarding open data, in accordance with the supply of information, the use of open data standards is privileged. An open data standard is a homogenization of information in a format structured through unique templates that facilitates crossing between data sets. The structure of this information is thus critically important if the wide use of data is sought. In particular, it allows data to be linked with other data of the same type to provide context. Standardizing information allows broader communities to identify the same meanings when identical concepts are used, even in different contexts; hence, the information is

compatible and comparable. In addition, these standards grant a methodological guideline for the construction and publication of data that has not yet been opened⁷.

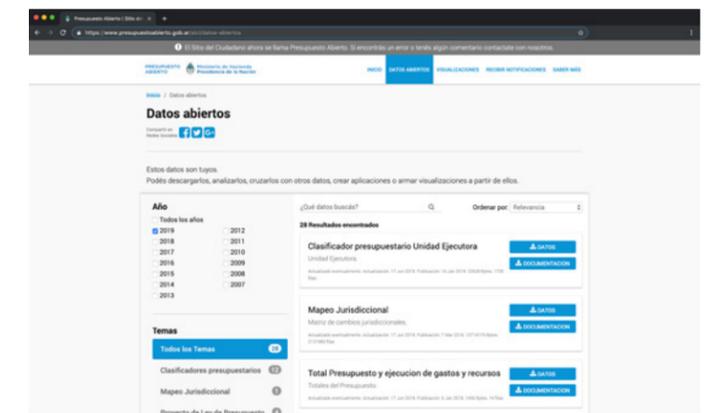
GIFT and the Open Contracting Partnership, in a coordinated effort, have developed a link between the Open Fiscal Data Package and the Open Contracting Data Standard, with the hope that the publication of this data will facilitate traceability between the processes of budget allocation and the execution of public contracts.



4. Mechanisms and update and frequency

As a consequence of the greater supply of information and the attention placed on demand needs, it is necessary to minimize manual interventions to maintain information integrity. Thus, in the third generation, the connection to internal systems is vital to guarantee timeliness and sustainability. In the second part of the fifth module, titled "Systems and data connectivity" this topic is further explored.

As can be seen in the case of Argentina's open budget portal, open data on budget execution is published daily with a disaggregation to the line-item level--a detailed category by object of spending in economic classification. This would not be possible without automatic updates from internal systems.



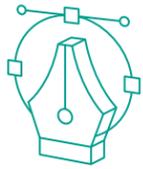
Fiscal transparency portal from the Ministry of Finance of Argentina in its 2019 version.

7. To learn more about this topic, check the Open Data Tutorial - Opening and promoting use of budget data: <http://bit.ly/OpenDataTutorial>

5. Design

Visual design, like the other characteristics of third-generation portals, is conceptualized, created, tested and refined based on research and engagement with different potential users to determine their capabilities and, especially, their preferences. Achieving a positive and useful user experience is the basis for development.

The various iterations of Mexico's portal, the Intelligent Subsidies Platform of the National Government, offer a number of ways to find information about subsidies delivered by government programs and the requirements to access them.

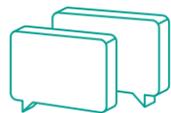


Prior to determining the design and technology to be used, an analysis of potential users was carried out that included considering their goals and capabilities. This analysis was made possible through a number of interviews that took place in cities across the country, which were made possible through a collaboration with SocialTIC, a CSO dedicated to promoting the use of technology for social advocacy. As a result of this research, the use of natural language processing--an artificial intelligence mechanism--was selected in order to develop an information search platform that adapted to the ways in which users formulated their questions in the search engine and chat box.

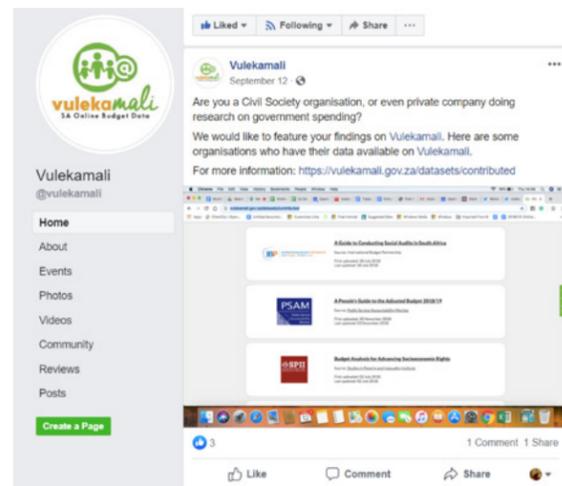


6. Communication channels

In the third generation, users stop playing a passive role, and instead take on a central, active role that requires useful information. Thus, communication channels become mechanisms of two-way interaction where publishers provide information, creating opportunities for engagement.



Vulekamali, South Africa's fiscal transparency portal, uses social media to actively encourage analyses from the population. This analyses is incorporated into the contributions section of the website.

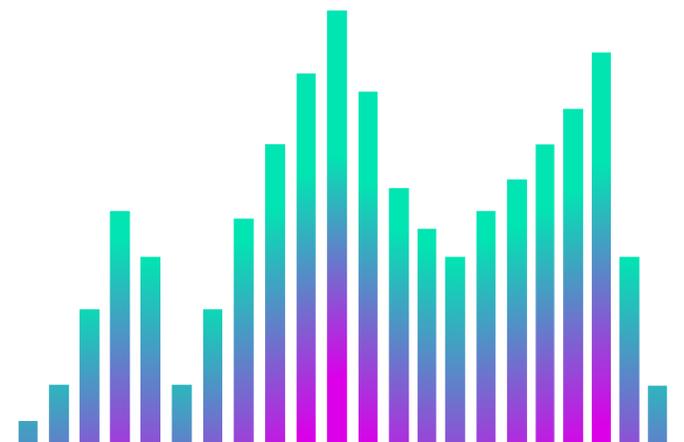


The following chart summarizes the characteristics of third-generation portals in the six selected categories.

	1 st Generation	2 nd Generation	3 rd Generation
Supply of information	Little additional information available from that contained in already existing government reports.	Disclosure of information beyond what is legally required and with more disaggregation.	Detection of the needs of the demand, and data crossing to provide users with context about published information.
Interaction with the demand	Cooperation with specialists in fiscal matters, such as civil society organizations, academia and press (not in all cases).	The voices of open fiscal data analyses communities are incorporated.	The demand is recognized and incorporated in a way that accounts for diverse topics and profiles (e.g. gender, environment, equality, education, etc.).
Publication formats	Closed formats and visualizations with no possibility of information crossing.	Addition of open fiscal data.	Structured open data is published in a way that seeks to attend to different audiences by presenting different consumption mechanisms that are legible to machines as well as to people.
Mechanisms and update frequency	Manually updated data.	Some connections to internal systems.	Connections to diverse systems, and fewer manual updates.
Design	Design not developed by specialists.	Design developed by specialists is dedicated only to aesthetic purposes meant to attract users without engaging them in the process.	The demand is engaged in development, and there is a desire to achieve a positive experience for users.
Communication channels	Few, unidirectional communication channels.	Addition of social media with unidirectional use of informative content publication, but without interaction.	Communication channels are implemented as mechanisms for two-way interactions, where publishers generate opportunities for engagement.

This process of evolution, as with all process sciences, has been neither linear nor globally homogeneous. Even portals that are considered the "most advanced" continue to evolve. Regardless of the state in which fiscal information is found within ministries of finance, it is possible and necessary to aspire to third-generation portals; shorten the pathway to achieving an effective publication; ensure that existing information within the government responds to the needs of users; and take into account the rapid growth of current technology, with the user involved in and at the center of development.

In the following module, an introduction to user-centered design is put forward, a design method focused on solving the needs of the end users of a product, which, through the implementation of a cyclical process of stages, serves as a guide and strengthens the development or upgrade of a fiscal portal--from planning and conceptualizing to post-launch monitoring--facilitating the processes of constant improvement.



UX



HTML >>



<CSS>

