**An Assessment of the Fiscal Transparency of GIFT Stewards**

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**Summary**This paper provides an overview of fiscal openness in the 18 countries that are GIFT Stewards, and for two GIFT Partner countries (Egypt and Liberia). The paper has been prepared to provide information to support peer learning, to facilitate discussion of the actions steward governments are considering or are taking to increase fiscal openness, and to promote more ambitious and better implemented reforms and OGP commitments.

The paper contains:

* Data on Steward and Partner country scores on successive rounds of the Open Budget Index.
* Data on the gaps between each Steward’s score on the 2017 OBI and the global leader on the OBI for each country’s peer group.
* Data on each Steward and Partner country’s scores for public participation from the 2017 OBS (total participation score, and score for the executive branch).
* Data from published IMF Fiscal Transparency Evaluations for five steward countries.
* Information on fiscal transparency from published PEFA reports for 13 Steward countries.
* Information from the US State Department’s 2018 Fiscal Transparency Report on fiscal transparency in GIFT Steward and Partner countries.
* Summary information on the fiscal transparency commitments in current Open Government Partnership (OGP) Action Plans for the 17 GIFT Stewards that are members of the OGP, mapped to the GIFT High Level Principles, and cross-country patterns in commitments.
* The text of fiscal transparency commitments in GIFT Stewards’ OGP Action Plans (Annex 1, pp. 15-26).
* Some notable practices in public participation in fiscal policy by the executive branch from the 2017 OBS (Annex 2, pp. 27-28).
* Some OGP commitments on public participation generally, not related specifically to participation in fiscal policy (Annex 3, p.29).

A summary of the results from the assessment shows:

* Major improvements from a country’s first OBS survey to the 2017 survey were made by the Dominican Republic (54 points on the OBI), Benin (38), Liberia (33), Mexico (29), Tunisia (28), and Indonesia and Egypt (22).
* Significant improvements between the 2015 and 2017 surveys were made by Egypt (25), the Dominican Republic (15), Guatemala (15), Mexico (13) and Ukraine (8).
* Significant declines from a country’s first survey to the 2017 survey were registered by Chile (-15), and Colombia (-7).
* Significant declines between the 2015 and 2017 surveys were registered by Argentina (-9), El Salvador (-8), Colombia (-7), Nigeria (-7), and Benin (-6).
* Twelve of the 18 countries (60%) failed to provide what the International Budget Partnership defines as ‘sufficient information to the public on their national budgets’ i.e. they received scores of 60 or less on the Open Budget Index (OBI). This compares to 75% of all countries in the 2017 OBS.
* Only South Africa reaches the IBP’s threshold of publishing ‘extensive information on the budget.’
* Tunisia did not publish the audit report as at the end of 2016, one of the two most basic documents for budget transparency, and a minimum requirement for membership of the OGP.
* Sixty seven percent (12 out of 18) of GIFT government stewards have a budget transparency gap of more than 20 points on the OBI against their global peer group leader.
* From the 2017 OBS, four GIFT steward governments achieve a significant amount of public participation by the executive branch (in effect, by the ministry of finance or equivalent). These are the Philippines (41), Mexico (39), South Africa (24) and Guatemala (21).
* On the other hand, nine steward governments have scores of zero or near zero for public participation by the executive branch, representing major scope for improvement.
* Published PEFA reports show improvements in the public availability of key fiscal information in Colombia, the Dominican Republic, Indonesia, Liberia, and the Philippines, and stable (or single) top scores for Brazil, Guatemala, and South Africa. Declining public access to key fiscal information has been reported for Benin, Paraguay and Tunisia. Finally, four countries – Benin, Egypt, Nigeria and Uruguay - have assessments that have not been published (publication requires consent of the country authorities).
* The U.S. State Department’s Fiscal Transparency Report 2018 assessed 13 GIFT steward governments as meeting its minimum requirements of fiscal transparency, while 6 stewards and partners did not meet its minimum requirements. Of those 6, Benin, the Dominican Republic, Egypt and Liberia were assessed as making significant progress in 2017 towards meeting the minimum requirements, while Nigeria and Ukraine were as assessed as not making significant progress.
* Analysis of the OGP Action Plans of GIFT stewards finds that most of the commitments are related to HLP 3 (disclosure of past, present and forecast fiscal information), HLP 4 (transparency of outputs, mainly of public services), and HLP 10 (direct public participation in fiscal policy design and implementation).
* Approaches that attempt to institutionalise reforms include 5 commitments under HLP 5 (the rule of law in public financial management), and 13 commitments that refer to adhering to specific international fiscal transparency standards (e.g. EITI, Open Contracting, CoST, and the OECD Global Tax Transparency Forum).
* The areas with minimal or no commitments are a citizen right to fiscal information (HLP 1), transparency of macro-fiscal policy (HLP 3), legislative oversight (HLP 8), and independent audit (HLP 9).

1. **Stewards’ and Partners’ performance on the Open Budget Survey**

All GIFT Steward countries are included in the biennial Open Budget Survey, with the exception of Uruguay. The survey also covers Egypt and Liberia, two GIFT Partner governments. Table 1 shows the scores on the Open Budget Index for each survey, as well as the change in the OBI from the first to last surveys, and the change from the 2015 to 2017 surveys. Improved scores are in green, declines in red.

Figure 1 displays the pattern of changes in scores between the 2015 and 2017 surveys - a number of impressive gains in budget transparency, alongside a perhaps surprising number of countries for which the OBI fell between in the most recent period measured by the survey.

**Table 1: Stewards’ and Partners’ performance on the Open Budget Index**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| OBS vintage | 2006 OBI | 2008 OBI | 2010 OBI | 2012 OBI | 2015 OBI | 2017 OBI |  |  |
|  |  |  |  |  |  |  | first to last | 2015-2017 |
|  |  |  |  |  |  |  |  |  |
| Argentina | 40 | 56 | 56 | 50 | 59 | 50 | 10 | -9 |
| Benin |  |  |  | 1 | 45 | 39 | 38 | -6 |
| Brazil | 74 | 74 | 71 | 73 | 77 | 77 | 3 | 0 |
| Chile |  |  | 72 | 66 | 58 | 57 | -15 | -1 |
| Colombia | 57 | 61 | 61 | 58 | 57 | 50 | -7 | -7 |
| Croatia | 42 | 59 | 57 | 61 | 53 | 57 | 15 | 4 |
| Dom. Republic |  | 12 | 14 | 29 | 51 | 66 | 54 | 15 |
| Egypt | 19 | 43 | 49 | 13 | 16 | 41 | 22 | 25 |
| El Salvador | 28 | 37 | 37 | 43 | 53 | 45 | 17 | -8 |
| Guatemala | 46 | 46 | 50 | 51 | 46 | 61 | 15 | 15 |
| Indonesia | 42 | 54 | 51 | 62 | 59 | 64 | 22 | 5 |
| Liberia |  | 3 | 40 | 43 | 38 | 36 | 33 | -2 |
| Mexico | 50 | 55 | 52 | 61 | 66 | 79 | 29 | 13 |
| Nigeria | 20 | 19 | 18 | 16 | 24 | 17 | -3 | -7 |
| Paraguay |  |  |  |  |  | 43 |  |  |
| Philippines | 51 | 48 | 55 | 48 | 64 | 67 | 16 | 3 |
| South Africa | 86 | 87 | 92 | 90 | 86 | 89 | 3 | 3 |
| Tunisia |  |  |  | 11 | 42 | 39 | 28 | -3 |
| U.S.A. | 81 | 82 | 82 | 79 | 81 | 77 | -4 | -4 |
| Ukraine |  | 55 | 62 | 54 | 46 | 54 | -1 | 8 |

Some notable results are:

* Major improvements from a country’s first survey to the 2017 survey were made by the Dominican Republic (54 points on the OBI), Benin (38), Liberia (33), Mexico (29), Tunisia (28), and Indonesia and Egypt (22).
* Significant improvements between the 2015 and 2017 surveys were made by Egypt (25), the Dominican Republic (15), Guatemala (15), Mexico (13) and Ukraine (8).
* Significant declines from a country’s first survey to the 2017 survey were registered by Chile (-15), and Colombia (-7).
* Significant declines between the 2015 and 2017 surveys were registered by Argentina (-9), El Salvador (-8), Colombia (-7), Nigeria (-7), and Benin (-6).
* Twelve of the 20 countries (60%) failed to provide what the International Budget Partnership defines as ‘sufficient information to the public on their national budgets’ i.e. they received scores of 60 or less on the Open Budget Index (OBI). This compares to 75% of all countries in the 2017 OBS.
* Only South Africa reaches the IBP’s threshold of publishing ‘extensive information on the budget.’
* Tunisia did not publish the audit report as at end-2016, one of the two most basic documents for budget transparency, and a minimum requirement for membership of the OGP.

An alternative way to assess performance is to compare each country against its peer group, to recognize capacity constraints and other contextual factors.

Figure 2 shows the gap between each of the 18 stewards OBI scores and the score of the highest scoring country in its peer group – defined as World Bank country income group (low income, lower middle income, upper middle income, high income).[[1]](#footnote-1)

Figure 2 shows that 12 of the 18 (67%) GIFT government stewards have a budget transparency gap of more than 20 points on the OBI against their global peer group leader.

Finally, an assessment of GIFT steward country performance on the public participation questions in the 2017 OBS is presented in Table 2 and Figure 3.

Recall that theglobalresults for participation were very low – the global average score was only 12 out of 100, with 111 of the 115 countries surveyed having weak scores (lower than 41). Only four countries had scores that the IBP defines as moderate opportunities for public participation (between 41 and 60): Australia, New Zealand, the Philippines, and the United Kingdom. Not a single country out of the 115 surveyed offers participation opportunities that the IBP considers to be adequate (a score of 61 or higher).

In that context, four GIFT steward governments achieve a significant amount of public participation by the executive branch (in effect, by the ministry of finance or equivalent). These are the Philippines (41), Mexico (39), South Africa (24) and Guatemala (21).

On the other hand, nine steward governments have scores of zero or near zero for public participation by the executive branch (scores in red in Table 2), representing major scope for improvement.

Annex 2 contains information on notable or interesting participation practices, extracted from the text of selected 2017 Open Budget Surveys as completed by the national researchers.

**Table 2: Stewards’ and Partners’ performance on public participation from the 2017 Open Budget Survey**

|  |  |  |
| --- | --- | --- |
|  | 2017 Participation Score | 2017 Participation |
|  | Total | Executive Branch |
|  |  |  |
| Argentina | 13 | 0 |
| Benin | 9 | 0 |
| Brazil | 35 | 18 |
| Chile | 11 | 0 |
| Colombia | 15 | 3 |
| Croatia | 26 | 15 |
| Dom. Republic | 17 | 0 |
| Egypt | 11 | 18 |
| El Salvador | 6 | 0 |
| Guatemala | 30 | 21 |
| Indonesia | 22 | 18 |
| Liberia | 11 | 9 |
| Mexico | 35 | 39 |
| Nigeria | 13 | 12 |
| Paraguay | 11 | 0 |
| Philippines | 41 | 42 |
| South Africa | 24 | 24 |
| Tunisia | 2 | 0 |
| U.S.A. | 22 | 3 |
| Ukraine | 30 | 27 |

1. **Data from published IMF Fiscal Transparency Evaluations for five steward countries.**

As of mid-September 2018 there were five Fiscal Transparency Evaluations (FTEs) of GIFT Stewards published on the IMF’s web site against the Fund’s 2014 Fiscal Transparency Code. They are for Brazil, Colombia, Guatemala, the Philippines, and Tunisia.

The FTE rates a country’s practices against 36 indicators of fiscal transparency across three pillars: fiscal reporting; fiscal forecasting and budgeting; and fiscal risk analysis and management. Each indicator is rated on a four-level scale: not met, basic practice, good practice, and advanced practice.

Figure 4 summarises the cross-county results by showing the total ratings across all 36 indicators.

To aid comparability across countries, if we arbitrarily assign scores of 3,2,1 for advanced, good, and basic practice – note that the IMF does not do this - then total country scores would be:

|  |  |
| --- | --- |
| **Tunisia** | **35** |
| **Guatemala** | **37** |
| **Brazil** | **53** |
| **Colombia** | **59** |
| **Philippines** | **61** |

1. **Information from published PEFA reports for 13 Steward countries.**

Public Expenditure and Financial Accountability (PEFA) reports are third party assessments of the effectiveness of a country’s public financial management system.[[2]](#footnote-2) One indicator measures public access to key fiscal information. In the 2004 PEFA framework the indicator was PI-10; in PEFA 2016 the indicator is PI-9. Table 3 displays the scores, and also whether there have been any PEFA assessments that have not been published.

**Table 3: Stewards’ performance on PEFA indicator: Public Access to Key Fiscal Information**

|  |  |  |
| --- | --- | --- |
| **Country[[3]](#footnote-3)** | **Year of publication** | **Score** |
| Benin | 2007 | C |
|  | 2012 | Final, not public |
|  | 2014 | D |
| Brazil | 2009 | A |
| Colombia | 2009 | B |
|  | 2016 | A |
| Dominican Republic | 2007 | B |
|  | 2010 | B |
|  | 2012 | B |
|  | 2016 | A |
| **Egypt** | 2009 | Final, not public |
| El Salvador | 2009 | B |
|  | 2013 | B |
|  | 2016 | Planned |
| Guatemala | 2010 | A |
|  | 2013 | A |
|  | 2018 | Not public |
| Indonesia | 2007 | B |
|  | 2012 | A |
|  | 2017 | A |
| **Liberia** | 2009 | C |
|  | 2012 | C |
|  | 2016 | B |
| Nigeria | 2013 | Draft, not public |
| Paraguay | 2008 | A |
|  | 2011 | B |
|  | 2016 | D |
| Philippines | 2010 | C |
|  | 2016 | A |
| South Africa | 2008 | A |
|  | 2014 | A |
| Tunisia | 2010 | B |
|  | 2016 | D |
| Uruguay | 2012 | Not public |

The table shows improvements in scores for Colombia, the Dominican Republic, Indonesia, Liberia, and the Philippines, and stable (or single) top scores for Brazil, Guatemala, and South Africa. Declining public access to key fiscal information has been reported for Benin, Paraguay and Tunisia. Finally, four countries – Benin, Egypt, Nigeria and Uruguay - have assessments that have not been published. Publication requires consent of the country authorities.[[4]](#footnote-4)

1. **Information from the US State Department’s 2018 Fiscal Transparency Report**

The U.S. State Department’s Fiscal Transparency Report 2018 was published on September 19, 2018. The report, an annual series, assesses fiscal transparency in 141 countries during the review period of January 1 – December 31, 2017, against a set of minimum requirements of fiscal transparency - defined as the public availability, completeness and reliability of key budget documents, and the transparency of the processes for awarding government contracts and licenses for natural resource extraction.

The report findings include:

* 13 GIFT stewards met the minimum fiscal transparency requirements: Argentina, Brazil, Chile, Colombia, Croatia, El Salvador, Guatemala, Indonesia, Mexico, Paraguay, Philippines, South Africa, and Tunisia.
* 6 stewards/partners did not meet minimum requirements: Benin, the Dominican Republic, Egypt, Liberia, Nigeria, and Ukraine.
* Of these 6, Benin, the Dominican Republic, and Egypt were assessed as having made significant progress towards meeting the minimum requirements, while Liberia, Nigeria, and Ukraine were assessed as not having made significant progress.

1. **Information on the fiscal transparency commitments in current Open Government Partnership Action Plans**

This section presents high-level summary information on the fiscal transparency commitments made by GIFT government stewards in their OGP National Action Plans. With the exception of Benin, all current GIFT government stewards are members of the OGP.[[5]](#footnote-5) The information is drawn from the current action plans on the OGP web site as at mid-September.

It should be noted that the GIFT definition of fiscal transparency – which is the basis of the commitments mapping in this paper - is considerably broader than the definition the OGP uses for ‘budget transparency.’ GIFT’s wider definition includes, in addition to transparency of the documents and reports associated with the annual budget cycle, related fiscal policy functions with respect to public procurement, public asset and liability management, the delivery of publicly-financed services, and public investment management.

The fiscal transparency commitments identified have then been mapped against GIFT’s ten High-Level Principles of Fiscal Transparency, Participation and Accountability (many commitments have been mapped to more than one High-Level Principle to make it easier for readers to find commitments in their specific fields of interest).

Table 4shows the OGP commitments made by each GIFT Steward, mapped against each of the ten GIFT High-Level Principles (HLPs). Note that, because of the scope of two of the Principles (HLPs 3 and 4) and the large number of commitments, they have been disaggregated to give a more fine-grained indication of what the commitments cover.

Table 4 reveals the following:

* Most of the commitments are related to HLP 3 (disclosure of past, present and forecast fiscal information), HLP 4 (transparency of outputs, mainly of public services), and HLP 10 (direct public participation in fiscal policy design and implementation). The last two areas reflect two of GIFT’s priority areas of focus.
* There are no commitments relating to a citizen right to fiscal information (HLP 1), or transparency of macro-fiscal policy (HLP 3), while there are few commitments relating to legislative oversight (HLP 8), and independent audit (HLP 9). These are some of the key areas of fiscal transparency and accountability. The reasons are likely to be to do with the fact that legislatures and SAIs are not generally directly engaged in the OGP process within member countries.

Annex 1 starting on page 15 displays the commitment number (for ease of reference to the original Country Action Plan), together with a short description of each activity taken from the OGP web site as at mid-September, grouped first under the relevant GIFT High-Level Principle.   
  
There are 12 procurement-related commitments that involve engagement of the private sector.

Approaches that attempt to institutionalise reforms include the 5 commitments under HLP 5 (the rule of law in public financial management), and 13 commitments that refer to adhering to specific international fiscal transparency standards (e.g. EITI, Open Contracting, CoST, and the OECD Global Tax Transparency Forum).

In addition, it is interesting to note that there are some general references to improving country performance on international standards or assessment instruments e.g. the Open Budget Index, the IMF’s Fiscal Transparency Code. And there is a reference to designing an initiative to conform with GIFT’s Principles of Public Participation in Fiscal Policy.[[6]](#footnote-6)

It is interesting to note that there are numerous commitments that involve either improving public services, or increasing citizen engagement in fiscal policy, or both – reflecting GIFT’s strategy of ‘putting the citizen at the centre of fiscal openness.’

Some of these relate to transparency and accountability at the level of the individual service delivery unit e.g. school or health centre – the point of direct contact between citizens and state.

For example:

* Uruguay: commitment 6: school maintenance plans will be carried out with the participation of the school community (teachers, students, parents and neighbours).
* El Salvador: commitment 15: Promote social control and access to public information concerning the budget and its implementation in the field of education at the national level, allocations made by department and municipalities to the schools. All this will make accountability exercises much more participatory and not subject to the discretion of the Directors or members of the CDE. An element in the fight against corruption.
* USA: Open311 is a shared open platform that will help reduce the burden for citizens navigating between local and federal government services and report problems.

| **Table 4: Pattern of GIFT Stewards’ OGP Commitments Against GIFT High-Level Principles** | | | |
| --- | --- | --- | --- |
| **GIFT High-Level Principle** | **Countries making related OGP commitments** | **Number of commitments** | |
| **HLP 1 Right to Fiscal Information** |  |  | **0** |
| **HLP 2 Aggregate fiscal policy** |  |  | **0** |
| **HLP 3: Past, present and**  **forecast fiscal information.** Of which: |  |  | **49** |
| 3a) Budget transparency general | Argentina, Brazil, Croatia, Colombia, Guatemala, South Africa, Tunisia, Ukraine, Uruguay | 13 |  |
| 3b) Fiscal Reporting | Argentina, Colombia, Croatia | 5 |  |
| 3c) Revenues general | Chile, Guatemala, Nigeria, Tunisia, Uruguay | 5 |  |
| 3d) Natural resource revenues | Chile, Colombia, Nigeria, Philippines, Tunisia, Ukraine, USA | 8 |  |
| 3e) External financing | USA | 1 |  |
| 3f) Public investment mgmt. | Colombia, Mexico, Paraguay, Uruguay, USA | 8 |  |
| 3g) Open fiscal data | Brazil, Colombia, Guatemala, Indonesia, Uruguay, USA | 7 |  |
| 3h) SDGs | Brazil, USA | 2 |  |
| **HLP 4: Outputs and outcomes.**  Of which: |  |  | **27** |
| 4a) Performance information | Argentina, Brazil, Chile, Croatia, Guatemala, Indonesia, Uruguay, USA | 8 |  |
| 4b) Social monitoring | Argentina, Colombia, Dom. Republic, El Salvador, Guatemala, Paraguay, Philippines, South Africa, Uruguay, USA | 19 |  |
| **HLP 5: Legal Framework** | Colombia, Guatemala, Philippines, Uruguay |  | **5** |
| **HLP 6: Govt./private sector** | Argentina, Chile, Colombia, Dominican Republic, Guatemala, Nigeria, Ukraine, Uruguay, USA |  | **12** |
| **HLP 7: Clarity of roles** | Guatemala, Philippines, USA |  | **3** |
| **HLP 8: Legislative oversight** | Nigeria, Philippines |  | **2** |
| **HLP 9: Independent audit** | Argentina, Philippines |  | **2** |
| **HLP 10: Direct participation** | Argentina, Colombia, Dominican Republic, Guatemala, Mexico, Nigeria, Paraguay, Uruguay, USA |  | **17** |
| **Total** |  |  | **117** |
| **Total discrete commitments[[7]](#footnote-7)** |  |  | **81** |

Three other areas of importance to ‘putting the citizen at the centre of fiscal openness’ are:

* Open fiscal data: there are 7 commitments in this area, relating to open contracting data, or, in the case of the USA, making all federal spending available in open data formats.
* Tax transparency and accountability: there are 8 commitments relating to EITI or to other elements of resource revenue transparency, and 5 others relating to general revenue transparency. One of these, commitment 20 in Guatemala’s Action Plan, is a multi-dimensional commitment in response to major loss of integrity in the Tax Administration Authority: ‘Promote tax transparency by establishing mechanisms that facilitate access to tax information in open data formats, modernizing the taxpayer registry, publishing the SAT's institutional results against the goals set out in its work plan 2016-2020, publication of studies on tax evasion, provide tax collection information by region and department, and continuing efforts to comply with the OECD’s Global Tax Transparency Forum Standard. Citizen tax morale improves.’
* USA commitment 34, To advance participatory budgeting in the United States, the White House will work with communities, non-profits, civic technologists, and foundation partners to develop new commitments that will expand the use of participatory budgeting.

A**nnex 1: Summary of fiscal transparency commitments in the current OGP Action Plans of GIFT Stewards.**

|  |  |  |
| --- | --- | --- |
| **High-Level Principle**  **#** | **Country** | **Commitment Number and Summary of Activity** |
| **HLP 1: Right to fiscal information** | None |  |
|  |  |  |
| **HLP 2: Aggregate fiscal policy** | None |  |
| **HLP 3: Past, present and forecast fiscal information** |  |  |
| **a) Budget transparency general** |  |  |
|  | Argentina | 5) Bring the budget closer to the citizen (Ministry of Finance). A tool will be developed that allows an effective communication, to the citizen not specialized in the subject, of the main budget policies, programs and services, maximizing the use of communication tools and different combinations of data exposure and thematic. Citizens Budget. |
|  | Argentina | 1) Capacity building in the analysis of public accounts (Undersecretary of Budget, Ministry of Finance). Promote the use of the Citizen's Site (www.sitiodelciudadano.mecon.gov.ar) to enable users of financial information to acquire skills to analyse the budget process, in particular the execution of resources and expenses, and the Investment Account as an instrument of accountability of the National Public Sector, promoting the usual use of the Portal Sitio del Ciudadano as a consultation tool. |
|  | Brazil | 2) Transparency of public funds (Ministry of Transparency, Oversight and Comptroller General)  Commitments relating to any efforts explicitly aimed at promoting accessibility to the general public of fiscal data and fiscal information, including open data, data portals, mobile phone apps, plain language guides such as Citizen Budgets, including all activities that try to encourage or facilitate participation (e.g. open data, portals, citizens budgets etc) but that stop short of actual public participation. |
|  | Colombia | 14) Strengthen accountability and transparency in the processes and operations of distribution of resources of the Environmental Compensation Fund (ECA) to the Regional Autonomous Corporations and Sustainable Development Corporations. |
|  | Croatia | 4) Fiscal Transparency (Ministry of Finance). Presentation of additional detailed information in the state budget proposal (fiscal impacts of budget initiatives, public debt, contingent liabilities); timely publication of monthly reports on budget execution, and of annual report; citizens guide to budget. |
|  | Guatemala | 15) To disclose the transparent management of the expenses and resources used in disaster risk management and reduction. The opening of spaces for social audit, valuing the participation of civil society and encouraging citizen participation. |
|  | Guatemala | 16) To promote channels of citizen participation in key stages of the budget process, through open budget forums (the public presentation of the investment proposal, and the audit report). It is sought that CSOs and citizens know and make recommendations on relevant aspects during the budget process, through mechanisms that reflect GIFT’s principles of public participation in fiscal policy. |
|  | Guatemala | 17) Achieve progress in the application of budget methodology and guidelines in accordance with the IMF Fiscal Transparency Code (as assessed in the Fiscal Transparency Evaluation 2016). |
|  | Guatemala | 18) To improve the quality, content and timely publication of the 8 documents or budget reports, restructure the fiscal transparency portal and improve the subsystems of the Integrated Administration System Financial (SIAF). Increase score on the Open Budget Index. |
|  | South Africa | 2) Open Budgeting (National Treasury)  Involve civil society in various aspects of the budget process from planning to implementation and monitoring and evaluation, enabling them to have a firmer grasp of how national resources are generated, distributed and reported upon. Publishing expanded procurement data; support civil society in their preparation of citizen-friendly publications about national budgets tabled in Parliament; discussions regarding the possible creation of a data portal; the organisation of budget road shows and information sessions. |
|  | Tunisia | 8) Promoting financial and fiscal transparency (Ministry of Finance)  Encourage the tax payers to respect their fiscal duties. It also aims at the increase of the state budget resources through better exploitation of the tax energy, especially by reducing tax expenditures. |
|  | Ukraine | 7) Transparent budget system (Ministry of Finance). Implementation of the first stage in the development of the integrated “Transparent budget” information and analysis system. |
|  | Uruguay | 8) Web site with information on planning, budget and results, which is built in conjunction with users. |
| **HLP 3:**  **b. Fiscal reporting[[8]](#footnote-8)** |  |  |
|  | Argentina | 8) Regular publication of reliable consolidated statistical series on social security. |
|  | Argentina | 12) Publication of web platform with mapping of productive development policies and their beneficiaries, using data of the Ministry of Production. |
|  | Argentina | 15) Publish information on public funds of the Ministry of Culture. |
|  | Colombia | 10) Publication of the execution of budgets and citizen follow-up scheme (Ministry of Finance and Public Credit National Directorate of National Public Budget). Publicize through the Portal of Economic Transparency the use of public resources and contracts throughout the budget cycle to promote citizen oversight. |
|  | Croatia | 4) Fiscal Transparency (Ministry of Finance). Timely publication of monthly reports on budget execution, and of annual report; citizens guide to budget. |
| **HLP 3:**  **c. Revenues general** |  |  |
|  | Chile | 14) Website availability of economic and tax information. This initiative aims to improve the quantity, quality and visualization of tax information that is available at the Internal Revenue Service website. Even though the graphic visualization platform has been implemented, its dissemination and evaluation are yet to be completed. |
|  | Guatemala | 20) Promote tax transparency by establishing mechanisms that facilitate access to tax information in open data formats, modernizing the taxpayer registry, publishing the SAT's institutional results against the goals set out in its work plan 2016-2020, publication of studies on tax evasion, provide tax collection information by region and department, and continuing efforts to comply with the OECD’s Global Tax Transparency Forum Standard. Citizen tax morale improves. |
|  | Nigeria | 4) Tax Reporting Standards (Federal Inland Revenue Service). Adoption of common reporting standards and the Addis Tax initiative aimed at improving the fairness, transparency, efficiency and effectiveness of the tax system. |
|  | Tunisia | 8) Promoting financial and fiscal transparency (Ministry of Finance)  Encourage the tax payers to respect their fiscal duties. It also aims at the increase of the state budget resources through better exploitation of the tax energy, especially by reducing tax expenditures. |
|  | Uruguay | 8) To publish statistics and reports of the foreign trade customs operations on the DNA website. |
| **HLP 3:**  **d. Natural resource revenues** |  |  |
|  | Chile | 4) Transparency website on Codelco operations and impacts. Codelco operations have an environmental, social, economic and political impact on citizens living in the surrounding areas of their operation centers. This commitment aims to disseminate the possible effects of Coldelco activities, but it is necessary to promote real citizen influence in the areas of operation that affect them directly. |
|  | Colombia | 8) Promote the effective use of EITI information, training, awareness-raising and capacity-building in the citizenship, local authorities and social organizations - national, territorial and local. Promote mechanisms for public accountability around the value chain. |
|  | Colombia | 11) Increase transparency of royalties’ resources. Universalize the access, visualization and georeferenced consultation of the information regarding the assignments, status of execution, progress of the works associated with execution of resources of all sources of public investment (PGN, SGP and SGR). Develop a model of participation in the cycle of investment projects financed with royalties’ resources, training of citizens to promote the social control of royalties resources and the realization of visible audits and of citizen audits. |
|  | Nigeria | 3) Enhance transparency in the extractive sector (Nigeria Extractive Industries Transparency Initiative (NEITI).  Work together with all stakeholders to enhance transparency in the extractive sector through a concrete set of disclosures related to payments by companies and receipts by governments on all transactions across the sector’s value chain. |
|  | Philippines | 9) Philippines Extractive Industries Transparency Initiative (Department of Finance, Department of Budget and Management, Department of Environment and Natural Resources). By promoting and facilitating the disclosure and publication of material information regarding the extractives industries (specially payments and revenues from the mining, oil and gas, and coal sectors) and providing a platform for multi-stakeholder participation and dialogue thereon, PH-EITI intends to help ensure that the extraction of the country’s natural resources redound to the benefit and sustainable development of the nation. |
|  | Tunisia | 1) Join the EITI (Ministry of Energy and Mines) |
|  | Ukraine | 9) Implementation of the Extractive Industries Transparency Initiative. |
|  | UK | 51) Support Capacity Building for Extractives Transparency. |
| **HLP 3:**  **e. External financing** |  |  |
|  | USA | 33) Improve the quality and enhance the use of U.S. foreign assistance information on ForeignAssistance.gov |
| **HLP 3:**  **f. Public Investment Management** |  |  |
|  | Colombia | 11) Universalize the access, visualization and georeferenced consultation of the information regarding the assignments, status of execution, progress of the works and other relevant information associated to the execution of resources of all sources of public investment (PGN, SGP and SGR). |
|  | Colombia | 13) Social Map will be strengthened, a virtual platform providing georeferenced information on supply and demand of social projects in the country: mapping of private sector projects, public sector projects, Public Private Partnerships, social needs, and good practices of social investment. |
|  | Mexico | 7) Publish accessible information to reduce the vulnerability and risks associated with the effects of climate change (atlas of risk SEGOB, atlases of vulnerability of the INECC, projects registered in the National Infrastructure Program, environmental change assessments, land use change permits, etc.), through the Inter-sectoral Commission on Climate Change. |
|  | Paraguay | 3) Create new systems of social monitoring of public works, complaints about services and complaints. |
|  | Uruguay | 5) Publish open data of the DNI showing the execution of the investment projects promoted under Law 16,906. Publish the subsidies that are granted, and the projects evaluated from the DNI. |
|  | Uruguay | 6) Unifying in a single tool and repository the information of the different pillar areas of PAEPU, in construction of new schools and maintenance, equipment and teacher training, in the form of a scoreboard. Have a visualization tool with easy access to the citizens of the process of construction, management and results of the works designed and built by PAEPU. Maintenance Plans will be carried out with the participation of the educational community: teachers, students, parents and neighbours. |
|  | Uruguay | 12) Develop portal that allows monitoring of strategic projects carried out by the Departmental Government of Montevideo. |
|  | USA | 11) In September 2015, the Office of Management and Budget and Council on Environmental Quality issued guidance directing the 11 Federal agencies that play a significant role in permitting, review, funding and development of large-scale infrastructure projects to begin developing coordinated project review schedules and posting them publicly on the Federal Infrastructure Permitting Dashboard by 2016. Expanding use of the Dashboard to infrastructure projects involving complex permitting processes and significant environmental effects will improve communication with project applicants and sponsors, increase interagency coordination, and increase the transparency and accountability of the Federal permitting and environmental review process. |
| **HLP 3:**  **g. Open fiscal data** |  |  |
|  | Brazil | 2) Transparency of public funds (Ministry of Transparency, Oversight and Comptroller General)  Commitments relating to any efforts explicitly aimed at promoting accessibility to the general public of fiscal data and fiscal information, including open data, data portals, mobile phone apps, plain language guides such as Citizen Budgets, including all activities that try to encourage or facilitate participation (e.g. open data, portals, citizens budgets etc) but that stop short of actual public participation. |
|  | Colombia | 2) The strengthening of the electronic procurement system (SECOP I and II) will continue through online procurement. Implementation of the open recruitment data standard; |
|  | Guatemala | 19) To implement the provisions and procedures that update the Guatecompras modules, in accordance with the reforms of the State Procurement Law, and to evaluate the appropriateness of adopting the Open Data Standard for Open Contracts. |
|  | Indonesia | 21) Budget Transparency Information System (Ministry of Finance, DG Budget)  Development of budget data portal |
|  | Uruguay | 8) To implement the National Open Data Plan of Government 2016-2020, including a regulatory framework and a process of implementation of art. 82 of the law 19355 (Law of National Budget - https://www.impo.com.uy/bases/leyes/19355-2015/82). |
|  | Uruguay | 11) Adaptation of the format of the currently published open data to the Open Contracting standard for the Call and Award phases. |
|  | USA | 32) In 2015, the Budget was made available in an open-source format for the first time. In addition, the Administration finalized data standards as required by the Digital Accountability and Transparency Act of 2014 (DATA Act). The Administration continues to look for new ways to increase transparency in Federal spending, by improving the quality and consistency of spending data. |
| **HLP 3:**  **j. SDG reporting** |  |  |
|  | Brazil | 14) Social Participation in Federal Government’s Planning Cycle (Ministry of Planning). Enhancing digital tools for monitoring the implementation of The Plurennial Plan (PPA) (the main planning tool of the federal government) and the Sustainable Development Goals, and for monitoring the PPA through the Inter-council Forum and public feedback. |
|  | USA | 41) Continue to work alongside partner governments, private foundations, CSOs, private sector, and multilateral partners on next steps for the Global Partnership for Sustainable Development Data. Convene interagency stakeholders and consult with civil society to take stock of existing U.S. government data that relates to each of the 17 SDGs, propose strategy for tracking progress toward achieving the SDGs in the United States. |
| **HLP 4: Outputs and outcomes**  **a) Performance orientation[[9]](#footnote-9)** |  |  |
|  | Argentina | 20) Citizen board of the priority projects of the Ministry of Modernization (Undersecretariat of Public Innovation and Open Government, Ministry of Modernization). Design and development of a pilot platform (Citizen Board) to publish periodic information on the priority projects of the Ministry of Modernization, including information on objectives, goals, indicators and priority milestones. |
|  | Brazil | 10) Assessment and streamline of public services (Ministry of Planning). Find ways of disseminating information about public policies and services, whilst developing and enhancing methods and evaluation tools, fostering a more effective social participation  The commitment aimed to Find ways of disseminating information about public policies and services, whilst developing and enhancing methods and evaluation tools, fostering a more effective social participation, with the intent of facing two big problems: i) disarticulation between government and civil society; ii) neediness of information by citizens. |
|  | Chile | 4) Transparency website on Codelco operations and impacts. Codelco operations have an environmental, social, economic and political impact on citizens living in the surrounding areas of their operation centers. This commitment aims to disseminate the possible effects of Coldelco activities, but it is necessary to promote real citizen influence in the areas of operation that affect them directly. |
|  | Croatia | 5) Improvements of Transparency and Efficiency in Public Administration Work (Ministry of Administration). 5.3. Publish annual work plans and annual reports on the work of state administration bodies, with implementation indicators, clearly listed specific goals and activities associated with public policies and strategic goals in their competent, and planned resources for their implementation. |
|  | Guatemala | 21) To strengthen primary health care following the prohibition of public sector entities from contracting with public resources through NGOs, a modality that allowed manipulation of resources in environment of impunity, opacity and corruption. To know the process of planning and implementation of primary health care emphasizing territorial ordering, resource gaps, financing and budget reorganization and human resource. |
|  | Indonesia | 27) Improved Public Services  Publication of service standards of work units. |
|  | Uruguay | 7) Development of a set of indicators, processes and results for monitoring implementation of National Health Objectives. |
|  | USA | 10) Using evidence and concrete data to improve public service delivery (General Services Administration).  In July 2015, the Administration launched an interagency evidence-based policymaking group to promote more effective government service delivery and better results for families and communities in need. |
| **HLP 4:**  **b) Public services – recipient monitoring and feedback** |  |  |
|  | Argentina | 24) Promotion of linkage mechanisms with civil society in the audit cycle (National Auditor General). Workshops and exchange activities will be carried out with civil society organizations and other interested parties to receive contributions in the audit design processes and to present the results thereof in order to improve the audit process. |
|  | Colombia | 4) Implement the Citizen Observatory as a tool to optimize citizen service (National Planning Department). The National Citizen Service Program (PNSC) is developing a Citizen Observatory that seeks to be a tool aimed at collecting, ordering, analyzing, interpreting and disseminating information on the experience of citizens in relation to public services. |
|  | Colombia | 18) A participatory evaluation of the Public Policy on Gender Equality (Conpes 161/13) will be designed, its actions, goals and Budgets, and will be harmonized according to the National Development Plan 2014-2018. |
|  | Colombia | 7) Social Control to the maintenance of third level roads (Secretary of Transparency of the Presidency of the Republic). Develop social control exercises so that communities can exercise vigilance, determine the pertinence of works carried out, request an effective rendering of accounts. |
|  | Colombia | 8) Implementation of the Integrated Information System for the Post-Conflict Peace Agreement (High Council for the Post-conflict). Introduce the Integrated Information System for the Post-Conflict and its Web Portal to allow a permanent dialogue with the citizens on projects of interest, enable citizens to upload documents and photos that demonstrate the progress or delay of the works, and answer requests. |
|  | Dominican Republic | 9) Facilitate citizens through a mobile application, report pipe failures and waste water in their sector or locality in the city of Santo Domingo. |
|  | El Salvador | 1) Participatory and transparent social policy (Technical and Planning Secretariat of the Presidency)  Increase the levels of transparency in the design, implementation, monitoring and evaluation of the different social programs that are executed as part of the Law of Development and Social Protection. |
|  | El Salvador | 7) Public servants will respond to complaints, recommendations or requests concerning public services, within specific deadline and will have to justify their actions, especially when they deviate from current regulations. Use of ICT: The system will be multichannel. |
|  | El Salvador | 15) Transparency of basic education services through mechanisms for participation and monitoring of the actions of the Education Plan, which allow citizens to generate proposals for solutions to the needs of educational centers, especially those in rural areas. To create a mechanism of social participation and control at the local and / or departmental level, which encourages the monitoring of education policies to improve the quality of public education services and develop proposals for solutions. Promote social control and access to public information concerning the budget and its implementation in the field of education at the national level, allocations made by department and municipalities to the Schools. All this will make accountability exercises much more participatory and not subject to the discretion of the Directors or members of the CDE. |
|  | Guatemala | 22) Promote citizen participation through the involvement of the educational community in follow-up to the reduction of school failure and the delivery of support programs, strengthening accountability and transparency. |
|  | Paraguay | 3) Creation of new systems of social monitoring of public services, complaints about services. |
|  | Paraguay | 7) To improve the quality of health services (MSPBS and IPS) through the involvement of citizens in the control of services and resources. Implement quality policy for health services, and open data and public information available for users and professionals. |
|  | Paraguay | 8) Contribute to the participation and control of citizenship in school food services, the MEC, use of FONACIDE funds and on the offer of student scholarships, with monitoring tools and actions of diffusion and citizen empowerment. |
|  | Paraguay | 9) To develop citizen participation and control actions for a more transparent and socially auditable implementation for the following social programs: National Social Housing Fund - FONAVIS, Tekoporã, Sustainable Rural Development Project - PRODERS; and to strengthen instances of mixed participation (National Country Strategy Team -ENEP, Private Public Council for Poverty Reduction). |
|  | Philippines | 4) Citizen Participatory Audit (Commission on Audit, and Senate of the Philippines).  Expansion of the coverage of the CPA to include not only performance/compliance audit engagements and the related capacity building activities, but also in the following areas: 1. Validation of implementation of audit recommendations, both by COA and CSO representatives, and citizens of the community; 2. Conduct of CPA Dialogues to obtain citizen inputs for the COA’s Strategic Planning and Audit Planning. |
|  | Philippines | 5) 8888 citizens’ complaint center (Office of the Cabinet Secretary)  The Complaints Center will provide different communication channels (24/7 hotline, email, text, website, social media, etc) in order for the public to directly inform the government of any bottlenecks in the delivery of services as well as the conduct of transactions. |
|  | South Africa | 1) Citizen-based monitoring (Department of Planning, Monitoring and Evaluation)  Support government departments to strengthen the citizen voice in monitoring service delivery |
|  | Uruguay | 6) Unifying in a single tool and repository the information of the different pillar areas of PAEPU, in construction of new schools and maintenance, equipment and teacher training, in the form of a scoreboard. Have a visualization tool with easy access to the citizens of the process of construction, management and results of the works designed and built by PAEPU. Maintenance Plans will be carried out with the participation of the educational community: teachers, students, parents and neighbors. Systematizing and making accessible to the public the statistical information about the training plan for teachers of full-time schools, their progress and compliance. Publicising opportunities for education of persons with disabilities (national survey on the different educational proposals (formal and non-formal) and human, material and accessibility resources, based on a system of indicators created in a participatory manner with all the actors involved. |
|  | USA | 7) Open311 is a shared open platform that allows citizens to find government services and report problems. To reduce the burden of navigating the separation between local and Federal government, the USA.gov Contact Center at the General Services Administration will use Open311 to expand avenues for public participation and provide more transparency in government service delivery across both local and Federal governments. More than a dozen cities have already adopted Open311 and additional cities are committing to implement it including San Diego, Philadelphia, and New York City. |
| **HLP 5: Legal framework** |  |  |
|  | Colombia | 12) This commitment is part of the Institutional Strengthening Project, led by the DNP, instruments for good governance will be provided, to promote the implementation of Law 1712 of 2014, as a preventive element of acts Of corruption; And to disseminate the Single Manual of Accountability. Additionally, a baseline of accounting, financial, budgetary and contractual information systems will be created in the territorial entities, open to the public, as an action to strengthen the Economic Transparency Portal. |
|  | Guatemala | 19) To implement the provisions and procedures that update the Guatecompras modules, in accordance with the reforms of the State Procurement Law. |
|  | Philippines | 8) Open Budget Index and Budget Reform Bill (Department of Budget and Management).  This commitment aims to reform the budget process by enforcing greater accountability in public financial management, strengthening Congress’ power of the purse, instituting an integrated PFM system, and increasing budget transparency and participation. This will be done by improving the Philippines’ performance in the Open Budget Survey and shepherding the passage of the Budget Reform Bill (BRB) in Congress. The BRB aims to strengthen Congress’ power of the purse by enforcing the Constitutional policy that all expenditures must be approved by Congress; and by enabling Congress to review and approve proposed appropriations based clearly defined performance information and regular reports on actual performance. The Bill also secures the irreversibility of PFM reforms so far.  The increase in the country’s OBS performance will address identified fiscal openness gaps with concrete actions from government. While the establishment of a legal framework for the Public Financial Management will strengthen accountability and integrity in the use of public resources. It will: (1) enforce transparency, fiscal responsibility, results orientation, efficiency & effectiveness thru an integrated PFM system; (2) enforce power of purse of Congress to authorize appropriations, & responsibility of all agencies to propose, execute and deliver results committed in the Budget; (3) promote citizen empowerment via fiscal transparency & participation; (4) integrate planning, budgeting, and performance management & ensure ample safeguards in managing public finances through the creation of an Office of Comptroller General; (5) Enhance transparency & participation through the reporting to, and monitoring by Congress, and the public. |
|  | Uruguay | 5) Publish open data of the DNI showing the execution of the investment projects promoted under Law 16,906. Publish the subsidies that are granted and the projects evaluated from the DNI. |
|  | Uruguay | 8) To implement the National Open Data Plan of Government 2016-2020, including a regulatory framework and a process of implementation of art. 82 of the law 19355 (Law of National Budget - https://www.impo.com.uy/bases/leyes/19355-2015/82). |
| **HLP 6: Govt/ private sector**  **- procurement** |  |  |
|  | Argentina | 9) Implementation of the Data Standard for Open Contracting (Ministry of Modernization: - National Office of Contracting)  Progressive implementation of Open Contracting, expansion of transparency to facilitate civil society oversight. |
|  | Argentina | 13) Transparency of procurement of medical supplies. Progressively open the documents of the purchase and contracting cycle of medicines, medical supplies and benefits performed by PAMI at the central level. |
|  | Chile | 13) Modernization and transparency of recruitment system and control of public works management. Allow citizens to access, through three specialized web platforms, information on State providers, procurers and public work tenders, geo-referenced data on audits, and public work appointing. |
|  | Colombia | 2) The strengthening of the electronic procurement system (SECOP I and II) will continue through online procurement; The development of the intelligent Virtual Agent system for the FAQ (S2); The implementation of the open recruitment data standard; And the establishment of the profile of the public purchaser and the training and certification program for the latter. Through the use of innovative technologies, it is sought to increase the amount of information published by contracting entities, to increase the number of entities that are currently publishing their public procurement processes, including non-obligatory subjects that voluntarily decide to do so, and to improve accessibility. |
|  | Colombia | 10) Publication of the execution of budgets and citizen follow-up scheme (Ministry of Finance and Public Credit National Directorate of National Public Budget). Publicize through the Portal of Economic Transparency the use of public resources and contracts throughout the budget cycle to promote citizen oversight. |
|  | Colombia | 13) Information System for Public Employment Management (Administrative Department of Public Function).  Implement the legal obligation to make visible the resumes of the public servants and those contractors or service providers to state entities. |
|  | Dominican Republic | 3) Expand the Transactional Portal of Public Procurement so as to automate everything related to the purchasing process, requirements, offers, specifications, etc. of the municipal councils. |
|  | Guatemala | 19) To implement the provisions and procedures that update the Guatecompras modules, in accordance with the reforms of the State Procurement Law, and to evaluate the appropriateness of adopting the Open Data Standard for Open Contracts, guaranteeing transparency and surrender of counts. To standardize the formats for the different modalities of acquisitions of the State, and implement the electronic reverse auction and the General Register of State Acquisitions. |
|  | Nigeria | 2) Full implementation of Open Contracting and adoption of Open Contracting Data Standards in the public sector (Bureau of Public Procurement). Progressive implementation of open contracting and the adoption of open contracting standards to enhance transparency, accountability and citizen engagement in public procurement and fiscal transparency. In this phase, priority will be given to at least 5-10 MDAs at the heart of government development priority (including Power, Transportation, Works, Agriculture, Health, Education, Niger Delta, Environment, and Solid Minerals). |
|  | Ukraine | 6) Introduce the Construction Sector Transparency Initiative (CoST). Implement CoST to ensure the accountability of procurement organizations and open access to information during publicly funded construction work, initially through four pilot projects. |
|  | Uruguay | 11) Adaptation of the format of the currently published open data to the Open Contracting standard for the Call and Award phases. Determination of the set of agencies of the State that, through activity 1 and ensuring the publication of the necessary information, reach the level of maturity 4 of the standard for the phases Call and Adjudication. Dissemination activities. Support to user workshops. |
|  | USA | 47) Open contracting (improve data). |
| **HLP 7: Clarity of roles** |  |  |
|  | Guatemala | 21) To strengthen primary health care following the prohibition of public sector entities from contracting with public resources through NGOs, a modality that allowed manipulation of resources in environment of impunity, opacity and corruption. To know the process of planning and implementation of primary health care emphasizing territorial ordering, resource gaps, financing and budget reorganization and human resource. |
|  | Philippines  (3) | 8) The Budget Reform Bill aims to strengthen Congress’ power of the purse by enforcing the Constitutional policy that all expenditures must be approved by Congress; and by enabling Congress to review and approve proposed appropriations based clearly defined performance information and regular reports on actual performance. |
|  | USA | 7) Open311 is a shared open platform that allows citizens to find government services and report problems. To reduce the burden of navigating the separation between local and Federal government, the USA.gov Contact Center at the General Services Administration will use Open311 to expand avenues for public participation and provide more transparency in government service delivery across both local and Federal governments. More than a dozen cities have already adopted Open311 and additional cities are committing to implement it including San Diego, Philadelphia, and New York City. |
| **HLP 8: Legislative Oversight** |  |  |
|  | Nigeria | 1) Ensure more effective citizens’ participation across the entire budget cycle (Federal Ministry of Budget and National Planning). Ensure that citizens participate and make inputs into the budget process starting with the pre-budget statement, executive budget proposal, budget debate through public hearings in the legislature, implementation, monitoring and reporting of the budget. Budget information should also be made accessible to all. |
|  | Philippines | 8). Open Budget Index and Budget Reform Bill (Department of Budget and Management).  This commitment aims to reform the budget process by enforcing greater accountability in public financial management, strengthening Congress’ power of the purse, instituting an integrated PFM system, and increasing budget transparency and participation. This will be done by improving the Philippines’ performance in the Open Budget Survey and shepherding the passage of the Budget Reform Bill (BRB) in Congress. The BRB aims to strengthen Congress’ power of the purse by enforcing the Constitutional policy that all expenditures must be approved by Congress; and by enabling Congress to review and approve proposed appropriations based clearly defined performance information and regular reports on actual performance. The Bill also secures the irreversibility of PFM reforms so far. |
| **HLP 9: Independent Audit** |  |  |
|  | Argentina | 24) Promotion of linkage mechanisms with civil society in the audit cycle (National Auditor General). Workshops and exchange activities will be carried out with civil society organizations and other interested parties to receive contributions in the audit design processes and to present the results thereof in order to improve the audit process. |
|  | Philippines | 4) Citizen Participatory Audit (Commission on Audit, and Senate of the Philippines).  Expansion of the coverage of the CPA to include not only performance/compliance audit engagements and the related capacity building activities, but also in the following areas: 1. Validation of implementation of audit recommendations, both by COA and CSO representatives, and citizens of the community; 2. Conduct of CPA Dialogues to obtain citizen inputs for the COA’s Strategic Planning and Audit Planning. |
| **HLP 10:**  **Public participation** |  |  |
|  | Argentina | 1) Capacity building in the analysis of public accounts (Undersecretary of Budget, Ministry of Finance). Promote the use of the Citizen's Site (www.sitiodelciudadano.mecon.gov.ar) to enable users of financial information to acquire skills to analyze the budget process, in particular the execution of resources and expenses, and the Investment Account as an instrument of accountability of the National Public Sector, promoting the usual use of the Portal Sitio del Ciudadano as a consultation tool. |
|  | Colombia | 7) Social Control to the maintenance of third level roads (Secretary of Transparency of the Presidency of the Republic). Develop social control exercises so that communities can exercise vigilance, determine the pertinence of works carried out, request an effective rendering of accounts. |
|  | Colombia | 8) Implementation of the Integrated Information System for the Post-Conflict Peace Agreement (High Council for the Post-conflict). Introduce the Integrated Information System for the Post-Conflict and its Web Portal to allow a permanent dialogue with the citizens on projects of interest, enable citizens to upload documents and photos that demonstrate the progress or delay of the works, and answer requests. |
|  | Colombia | 11) A model of citizen participation in the cycle of investment projects financed from royalties will be designed and implemented, including training of citizens to promote the social control of royalties’ resources and the realization of visible audits and of citizen audits. |
|  | Colombia | 18) A participatory evaluation of the Public Policy on Gender Equality (Conpes 161/13) will be designed, its actions, goals and Budgets, and will be harmonized according to the National Development Plan 2014-2018. |
|  | Dominican Republic | 5) To have a space for citizen-government interaction, where citizens can make proposals to the national budget before being presented to the executive branch. This portal will have as its purpose that citizens through it interact with the competent authorities and who can make proposals to the public budget, audit budget execution, evaluate efficiency of spending, etc. |
|  | Guatemala | 15) To disclose the transparent management of the expenses and resources used in disaster risk management and reduction. The opening of spaces for social audit, valuing the participation of civil society and encouraging citizen participation. |
|  | Guatemala | 16) To promote channels of citizen participation in key stages of the budget process, through open budget forums (the public presentation of the investment proposal, and the audit report). It is sought that civil society organizations and citizens in general know and make recommendations on relevant aspects during the budget process, through mechanisms that reflect GIFT’s principles of public participation in fiscal policy. |
|  | Guatemala | 22) To provide students with the necessary inputs in the teaching-learning process (food and school supplies), as well as to reduce school failure, by promoting citizen participation through the involvement of the educational community in follow-up to the reduction of school failure and the delivery of support programs. |
|  | Mexico | 3) Building the Integral Social Information System with the participation of a committee of independent experts as a single, objective and accessible repository of socioeconomic information of the potential population and served by social development programs. |
|  | Nigeria | 1) Ensure more effective citizens’ participation across the entire budget cycle (Federal Ministry of Budget and National Planning). Ensure that citizens participate and make inputs into the budget process starting with the pre-budget statement, executive budget proposal, budget debate through public hearings in the legislature, implementation, monitoring and reporting of the budget. Budget information should also be made accessible to all. |
|  | Paraguay | 4) Problem: The limited institutional mechanisms of accountability, timely reports and data on public expenditure and the difficulty of accessing electronic goods and services offered by the state constitute obstacles to citizen participation in public management. Objective: Increased accountability and improved results management system through citizen participation. Brief description: Making available, improving information and mechanisms for accountability for citizenship |
|  | Paraguay | 7) To improve the quality of health services (MSPBS and IPS) through the involvement of citizens in the control of services and resources. Description: Implementation of quality policy for health services, and open data and public information available for users and professionals. |
|  | Paraguay | 8) Information on FONACIDE (National Fund for Public Investment and Development), with monitoring tools and citizen empowerment. |
|  | Paraguay | 9) To develop citizen participation and control actions for a more transparent and socially auditable implementation for the following social programs: National Social Housing Fund Sustainable Rural Development Project and to strengthen instances of mixed participation. |
|  | Uruguay | 6) School maintenance plans will be carried out with the participation of the educational community: teachers, students, parents and neighbors. |
|  | USA | 34) To advance participatory budgeting in the United States, the White House will work with communities, non-profits, civic technologists, and foundation partners to develop new commitments that will expand the use of participatory budgeting. As a first step, the White House will convene an action-oriented Participatory Budgeting Workshop in 2015 to garner commitments that support community decision-making for certain projects using public funds. |
|  | USA | 34) To advance participatory budgeting the White House will work with communities, non-profits, civic technologists, and foundation partners to develop new commitments. As a first step, the White House will convene an action-oriented Participatory Budgeting Workshop in 2015 to garner commitments that support participatory budgeting. |

**Annex 2: Some notable practices in public participation in fiscal policy by the executive branch (excerpts from 2017 OBS Questionnaires).**

**Question 125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

**Malawi:** **score: a** (two-way exchange of views)  
There is an institutionalized inclusive process of soliciting public views on the budget every year by the Ministry of Finance, Economic Planning and Development, as stipulated in the Constitution of the Republic of Malawi and in the Budget Manual (2009). Town hall meetings format of consultations are embraced in the major cities of the country and in some of the major colleges. Announcements for these broader hearings are made through the public and private media houses (both electronic and print) inviting key stakeholders and groups both in person and through written submissions, virtual and/or physical.

**Philippines:** **score: a** (two-way exchange of views)  
National Budget Memorandum No. 125, containing the Budget Call for FY 2017, was issued on January 15, 2016. It provides for public participation by requiring each Agency Central Office to consolidate and submit to the Department of Budget and Management using Budget Preparation Form D. The form will contain reports of the different regional offices incorporating the Civil Society Organization (CSO) recommendation and feedback/inputs, including recommendations of the Local Poverty Reduction Action Team for Bottom-up Budgeting projects and from the Agency-lead consultations.   
  
**Australia:** **score: b** (consultation but no exchange of views)  
Pre-Budget Submissions [online]. Full public consultation is conducted via Treasury. Submissions are received and made publicly available (except on request of conﬁdentiality by submitter), but there is no formal discourse between the public and government oﬃcials.

**South Africa:** **score: b** (consultation but no exchange of views)  
The Minister of Finance invited inputs via a press release. In addition: 1) Tips for Minister - which essentially allows the public to engage the minister with any input and ideas they have on the budget. 2) Workshop with CSOs - which is an annual platform for Civil Society representatives to  
engage Treasury on the budget. 3) Budget Outreach to selected Universities.

**United Kingdom**: **score: b** (consultation but no exchange of views)  
In 2011, HM Treasury committed to increased consultation specifically for tax policy decisions (HM Treasury and HMRC, "Tax consultation framework", March 2011. It publishes a response to the inputs received during a consultation. At the end of a consultation, a summary of responses is published that includes a listing of those who made submissions. The number of consultations is sizeable: HM Treasury published 48 documents relating to consultations during the 2016 calendar year.

**Croatia:** **score: c** (either not open, or ad hoc)  
The Economic and Social Council – a Tri-Partite body of government, employers, unions - evaluates and gives opinions on the budget proposal.

**New Zealand**: **score: c** (either not open, or ad hoc)  
Treasury convenes two panels by invitation for discussion and prioritisation of budget initiatives proposed by sector ministries/departments, a Social Investment Panel, and a (Capital) Investment Panel. Panel members includes representatives of NGOs involved in the delivery of social services, university-based science advisors, a representative from Maori/iwi (tribal) community-based organisations and other external organisations, as well as senior officials from Treasury and selected agencies. Panels meet at two stages of the policy formulation process, first in November as part of an initial "triage" process to determine which policy proposal are to be further developed and considered for inclusion in the next annual budget, with advice provided to respective ministry/departmental teams responsible for how to further develop specific policy proposals, and then again for 3-5 days in February to assess and prioritise proposals for inclusion in the annual budget based on a consensus. Panels produce a report to Treasury senior management and relevant ministers with their assessments of proposed policy initiatives. The reports are made publicly available on the Treasury website.

**Nigeria**: score: c (either not open, or ad hoc)  
A consultative forum on the 2017 budget cycle held on the 20th of July 2016, to which some selected organisation were invited. The Minister gave a presentation about government projections, among other items.

**Ukraine: score: c** (either not open, or ad hoc)  
Expert hearings on the Budget 2017 are conducted by top officials of the Ministry of Finance. The executive uses participation mechanisms during the budget formulation phase, the executive invites specific individuals or groups for budget discussions, participation is not, in practice, open to everyone.

**Annex 3: Text of OGP Commitments by GIFT Stewards that relate to general public participation, not specifically related to public participation in fiscal policy**

*Colombia*Commitment 3: Create and implement the Single System of Public Consultation (SUCOP). Related to government regulation-making.

*Indonesia*Commitment 2: Public agency consultation guidelines (Ministry of State Apparatus and Civil Service Reform). Formulation of guidance and guidelines for public agencies to conduct regular public consultation in the process of policy planning, implementation, and monitoring pursuant to Law 25/ 2009 on Public Services.Commitment 3: Good governance manual and public consultations to reach SDGs (Ministry of National Development Planning).Commitments 9-15: strengthen public complaints systems

*Philippines*Commitment 5.B Government feedback mechanism (Government Commission for Government Owned and Controlled Corporations). Develop a standardized methodology on the conduct of the GOCCs’ Customer Satisfaction Survey that will periodically indicate the perceived satisfaction level of their respective customers with respect to GOCC operations and services.7. E-participation through the national government portal (Department of Information and Communications Technology).E-Participation in the National Government Portal (www.gov.ph) is a set of online tools that is programmed to redefine the relationship between the government and its citizens. The tools provide access to government information, space for consultation, and a platform for collaboration. E-Participation has three components: 1. E-Information, which arms citizens with open data and public information, without demand; 2. E-Consultation, which engages citizens in contributions and deliberations to public policies and services; 3. E-Decision- Making, which empowers citizens to co-design policies and co-produce government service components.

*Ukraine*  
Commitment 12: Development of a draft law on public consultations.  
Commitment 13: Development of e-democracy.

1. Global peer group leaders’ OBI scores are: high income: New Zealand 89; upper middle income: South Africa 89; lower middle income: Georgia 82; low income: Uganda 60. [↑](#footnote-ref-1)
2. See https://pefa.org/assessments/listing [↑](#footnote-ref-2)
3. Argentina and Croatia have had PEFAs for sub-national governments but not for central government.

   Chile, Mexico, and USA have not had a PEFA. [↑](#footnote-ref-3)
4. The 2018 Guatemala assessment has not been published but would appear to be still in the process of being finalised. [↑](#footnote-ref-4)
5. GIFT Partner Liberia is also a member of the OGP (Egypt is not), but Liberia’s OGP commitments are not included in this analysis. [↑](#footnote-ref-5)
6. Commitments in Guatemala’s Action Plan refer to all of these: achieving progress in application of budget methodology and guidelines in the IMF FTC as assessed in the Fiscal Transparency Evaluation; promoting citizen participation in key stages of the budget through mechanisms that reflect the GIFT Participation Principles; increase score on the OBI; and efforts to comply with OECD Global Tax Transparency Forum Standard. [↑](#footnote-ref-6)
7. This adjusts the total of commitments to reflect that many commitments are relevant to, and have been coded to, more than one High Level Principle. [↑](#footnote-ref-7)
8. Reporting of natural resource revenues is in category HLP3d below. [↑](#footnote-ref-8)
9. Including service planning, and publication of service delivery information and standards. [↑](#footnote-ref-9)