

GIFT

GLOBAL INITIATIVE FOR
FISCAL TRANSPARENCY

Background Paper
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Open Government Partnership-GIFT
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Table of Contents

Summary of Key Points	3
I. Introduction	9
II. How Transparent are the Budgets and fiscal management practices of OGP Countries and what are some of the Trends?	10
II.1. Country and regional scores and trends in scores.	11
II.2. Country scores on public participation, and on the strength of legislative oversight.	13
III. What fiscal transparency commitments did countries make in their OGP National Action Plans?	16
IV. How well have OGP countries implemented their commitments, based on the findings in the Independent Monitoring Reports?	17
IV.1. Implementation of All the Commitments in NAPs	17
IV.2. Implementation of only the Fiscal Transparency Commitments in National Action Plans	21
V. What is the degree of ambition in the FT commitments across countries?.....	28
VI. What are some of the cutting edge and innovative commitments and consultation practices in NAPs?	36
VII. What steps to increase fiscal transparency should OGP countries consider taking in their National Action Plans?.....	39
Appendix 1: OGP Member Countries by OGP Cohort.....	42
Appendix 2: Open Budget Index Scores and Changes in Scores of OGP Member Countries* and of Selected Non-OGP Member Countries	43
Appendix 3: 2012 OBI Scores on the Strength of the Legislature for All OGP Countries.....	48
Glossary of key terms in budget and fiscal transparency	50

Summary of Key Points

How transparent are budgets and fiscal management practices in OGP countries?

1. There are some outstanding examples amongst OGP countries of rapid increases in fiscal transparency in recent years as measured by the Open Budget Index, including in Africa (Liberia, Malawi), the Americas (Honduras, Dominican Republic and El Salvador), Asia (Indonesia), and in Europe (Albania, Georgia, Croatia, Bulgaria).
2. There are also some notable examples of backsliding on fiscal transparency amongst OGP members as measured by the OBI, such as in Macedonia, Romania and Serbia.

How well have OGP countries implemented the commitments in their National Action Plans?

- a) Implementation of **All Commitments** in NAPs as assessed in the Independent Progress Reports
3. An analysis of all the 947 commitments in the first 43 Independent Progress Reports by Foti has found that:¹
 - a There were 200 ‘starred commitments’—impactful, clearly relevant, substantially completed commitments. This was around 25% of all commitments.
 - b More ambitious action plans were not necessarily implemented less often – a number of countries with higher potential impact action plans also had higher

¹ ‘OGP By The Numbers: What the IRM Data Tell Us About OGP Results.’ IRM Technical Paper1, Joseph Foti.
http://www.opengovpartnership.org/sites/default/files/attachments/Technical%20paper%201_final.pdf

- rates of completion of commitments. A next step for the OGP community will be to learn from countries with high levels of both potential impact and implementation.
- c Cohort 2 countries had considerably weaker rates of implementation of commitments than cohort 1 countries.
 - d IRM progress reports show wide variation in institutional ownership and the degree of consultation with civil society.
 - e At this time it is inconclusive which institutional arrangements in-country are more conducive to successful development and implementation of an OGP action plan.
 - f Further research is needed to measure ultimate outcomes and impacts. It is too early to tell if OGP has had a measurable impact on opening government in participating countries. The research agenda using IRM OGP data can help build a better evidence base for open government, guide OGP priorities, and signal success stories, some of which might be transferrable to other national contexts.
4. Of the first 43 countries covered by Independent Progress Reports, three quarters of the second cohort of 35 countries held in-person consultations with civil society, and four-fifths completed a detailed self-assessment on time. However, fewer than half of these OGP members met the letter of the OGP requirements for consultation in development and implementation of their NAPs. More than half of all member countries thus risk being found in breach of their OGP commitments.
5. Analysis compiled by GIFT for this report of country-by-country performance and performance by region with respect to **all commitments** in 45 Independent Progress Reports NAPs finds:
- a. The top ten countries, in terms of the *total number of completed* commitments, were Brazil (25), Mexico (22), Denmark (17), UK (17),

Moldova (16), Chile (15), USA (13), Canada (12), and Ghana² and Montenegro (10 each).

- b. The top ten countries, in terms of the *percentage* of their commitments that were *either completed or substantially completed*, were Brazil (91%), Latvia (88%), Indonesia (83%), Uruguay (83%), Chile (79%), Croatia (78%), Mexico (76%), El Salvador (71%), Spain (69%), and USA (69%).
- c. The weakest 10 performers, in terms of the number of commitments rated ‘not started”, were Ghana (17), Moldova (13), Macedonia (10), Peru (10), Montenegro (8), Romania (8), Paraguay (7), Italy (5), Kenya (5), and Tanzania (5).
- d. The countries with the largest number of commitments rated as of potentially moderate or transformative impact were Peru (38), Ghana (31), Moldova (31), Montenegro (28), Azerbaijan (20), Albania (19), Slovak Republic (18), Bulgaria (17), Dominican Republic (17), and Tanzania (16).
- e. In terms of performance by OGP region, the percentage of commitments completed or substantially completed was: Africa 32%; OGP Asia 53%; OGP Europe 45%; Americas 58%.

b) Implementation of the Fiscal Transparency commitments only

6. An analysis by GIFT identifies a total of 360 commitments relating to fiscal transparency (FT) in forty five National Action Plans (the first forty three IRM Reports plus the IRMs for Ghana and Liberia). Forty three of the forty five countries had FT-related commitments.
7. The definition of commitments varies widely within and across NAPs, however, reducing the comparability of data on commitments.
8. There is a very wide range in the *proportion* of fiscal transparency commitments to total commitments in each country’s NAP, from 0% (Chile and Romania) to

² In Ghana’s NAP, there are 13 commitments but 48 sub-commitments that are the equivalent of commitments in many other NAPs. For the purposes of this current report, therefore, Ghana is assessed as having 48 commitments (the total number of sub-commitments). A similar situation applies with respect to Croatia.

100% (Guatemala). The average share of FT commitments to total commitments in each NAP is 34%.

9. Of these, the IRM reports assessed that implementation of 84 (23%) commitments was completed, 90 (25%) were substantially completed, 118 (33%) were assessed as limited completion, 42 (12%) were not started, and 24 (7%) were unclear or withdrawn. These results are broadly similar to the results for all commitments analysed in section 5a above.
10. Of those countries with more than five FT commitments, notable progress in implementation of commitments was made by Croatia, Mexico, Brazil, Indonesia, Moldova and the Philippines.
11. There are 72 'star commitments' relating to FT – commitments that combine three elements: clear relevance to OGP goals; assessed as likely to be moderate to high impact; and substantially completed or completed. Star commitments make up 20% of all FT commitments. This is a little lower than the share of star commitments in total commitments (FT and non-FT), which is around 25%.
12. At the country level the stand-out performer on FT star commitments is Croatia (11 star commitments). Honduras, Moldova, Colombia, and the Dominican Republic also have an impressive number of star commitments (5-6 each), while Ghana has 4.³ It needs to be noted that the star commitment rating was created only after the cohort 1 countries prepared their first NAPs.
13. There is an impressive number of countries (14) exhibiting both high ambition and high implementation of their FT commitments. Six countries particularly stand-out in this respect - Brazil, Croatia, Indonesia, Mexico, Moldova, and the Philippines.

³ In Ghana's NAP, commitment 2 on fiscal transparency has six sub-components, which have all been independently assessed and are equivalent to commitments in many other NAPs – see footnote 2. The IRM report scored overall performance on commitment 2 as a star rating. Four of the sub-components of the fiscal transparency commitment were assessed in the IRM report as completed or substantially completed, so for the purposes of this report Ghana is assessed as having four OGP star commitments.

14. Notable FT commitments, and innovative FT commitments and consultation practices, are listed on pages 26-29 of this report.
15. From an FT perspective, some commitments would be regarded as technically or politically ambitious that have not been rated as a star commitment by IRM researchers e.g. a reform of the GFMS, the introduction of a Treasury Single Account or of program budgeting, the introduction of an internal audit function across government. While some of these may look like they are internal to government, they are critically important to improving the quality of fiscal data and information that can be published. Some of these commitments are listed on pp. 26-27 of this report.
16. Finally, it is not possible to discern, from the IRM reports, what the 'OGP-effect' is. Many commitments were pre-existing government policy or reforms, and some large multi-year FT reforms were already underway. Evaluating the impact of the OGP will require specific impact analysis.

Looking ahead:

17. Many OGP countries could achieve rapid increases in fiscal transparency just by publishing documents already produced for use within government. Drawing on data from the 2012 Open Budget Survey for 44 OGP member countries, 9 countries produced a Pre-Budget Statement but did not publish it; 3 countries produced but did not publish in-year budget reports; 7 countries produced but did not publish a mid-year report; and 3 countries and 1 country respectively produced but did not publish a year-end report and an audit report.
18. Other reports that are not currently produced, but which could be produced and published with relatively little effort, are a Citizens' Budget (not published at the time of the 2012 OBS in 27 OGP members), and a mid-year report (not produced in 18 OGP members).
19. Those OGP members that do not meet the minimum fiscal transparency requirements for OGP membership should give priority to publishing the Budget Proposal and/or the Audit Report as applicable.

20. OGP members that have gone backwards on fiscal transparency in recent years should give priority to decisively reversing this trend.
21. Countries should also give early priority to strengthening legislative oversight, and the independence and resourcing of the Supreme Audit Institution; introducing social auditing; consulting the public more during budget preparation; and opening up legislative committee budget hearings to the public.
22. Countries should pay more attention to the specification of commitments in their Action Plans, using SMART criteria (the Philippines first NAP and the second UK NAP provide some good examples); clearly demonstrate how commitments are advancing open government as opposed to good government; group similar activities together in logically sequenced steps with timelines; and consider commitments framed in terms of outcomes rather than intermediate processes.
23. Each country should designate a lead agency responsible for the implementation of each commitment, and desirably also the position and name of the responsible official. They should also publish the names of specific CSOs who are working with government on each commitment.
24. Countries need to follow considerably more closely the OGP process requirements for public consultation in the design and implementation of their NAPs than was the case generally – with notable exceptions such as Mexico – for cohort 1 (with respect to their first NAPs) and cohort 2 members. They should also go beyond traditional civil society consultation models towards institutionalising systematic, on-going and meaningful dialogue with non-government actors and the public.
25. GIFT stands ready to assist countries with the design and implementation of their fiscal transparency commitments.

I. Introduction

This note has been prepared as background for the Africa Regional meeting of the Fiscal Openness Working Group (FOWG) in Dar es Salaam, Tanzania, on 20-21 May 2015. The FOWG is a collaboration between the Open Government Partnership (OGP) Secretariat, the Global Initiative for Fiscal Transparency (GIFT), and the Governments of Brazil and the Philippines.

The aim of the OGP-GIFT FOWG is to support and promote the implementation of budget and fiscal transparency commitments made by OGP governments (see the glossary for definitions of some key terms relating to budget and fiscal transparency).

GIFT is a multi-stakeholder action network established in 2011 that works to advance significant, continuous improvements in fiscal transparency, participation, and accountability in countries around the world.⁴ GIFT engages a wide array of stakeholders who are committed to a robust local, national, and international action agenda around its core value proposition.

⁴ See <http://fiscaltransparency.net> for more details.

II. How Transparent are the Budgets and fiscal management practices of OGP Countries and what are some of the Trends? ⁵

The best way to answer this question is to draw on data from the Open Budget Survey (OBS) compiled by the International Budget Partnership (IBP) and used to compile country scores on the Open Budget Index (OBI). The OBS is the most comprehensive cross-country data on current practices with respect to fiscal transparency.⁶ There have been four biennial OBS surveys since 2006, with country coverage increasing from 59 countries in 2006 to 100 countries in 2012.⁷ The OBS is also the source of data on whether a country meets the minimum entry requirements for budget transparency for the OGP - which are the publication of the Executive's Budget Proposal and the Audit Report.

OBS data will be used here for two purposes:

- a To analyse country and regional scores, and trends in scores.
- b To assess country scores on the strength of public participation in fiscal policy, and on the strength of legislative oversight of fiscal policy.

⁵ This section uses data and information compiled by Jillian Feirson of the International Budget Partnership.

⁶ See 'Defining the Technical Content of Global Norms: Synthesis and Analytic Review Revised Phase 1 Report for the GIFT Advancing Global Norms Working Group. <http://fiscaltransparency.net/wp-content/uploads/2012/03/GIFT-Defining-the-Technical-Content-of-Global-Norms-Synthesis-and-Analytic-Review.pdf>

⁷ Results from the 2014 OBS are expected to be published in the third quarter of 2015.

II.1. Country and regional scores and trends in scores.

The Table in Appendix 2 displays country scores for each of the four OBS surveys, both for OGP members at the time of the Bali and Dublin FOWG meetings in May 2014, and for non-OGP countries invited to participate in those meetings. For each country the table also shows the change in score for two time periods:

- a) Between the year of their first inclusion in the survey (which for most countries was 2006 but for a number was 2008 and for some was 2010) and the 2012 survey; and
- b) Between 2010 and 2012.

This provides some indication of trends over two recent time periods.

The distribution of absolute changes in scores for the whole period to 2012 by size and number of countries is shown in Figure 1 below. There are some 'long tail' features to the distribution, with OGP member countries featuring in both the positive and negative tails.

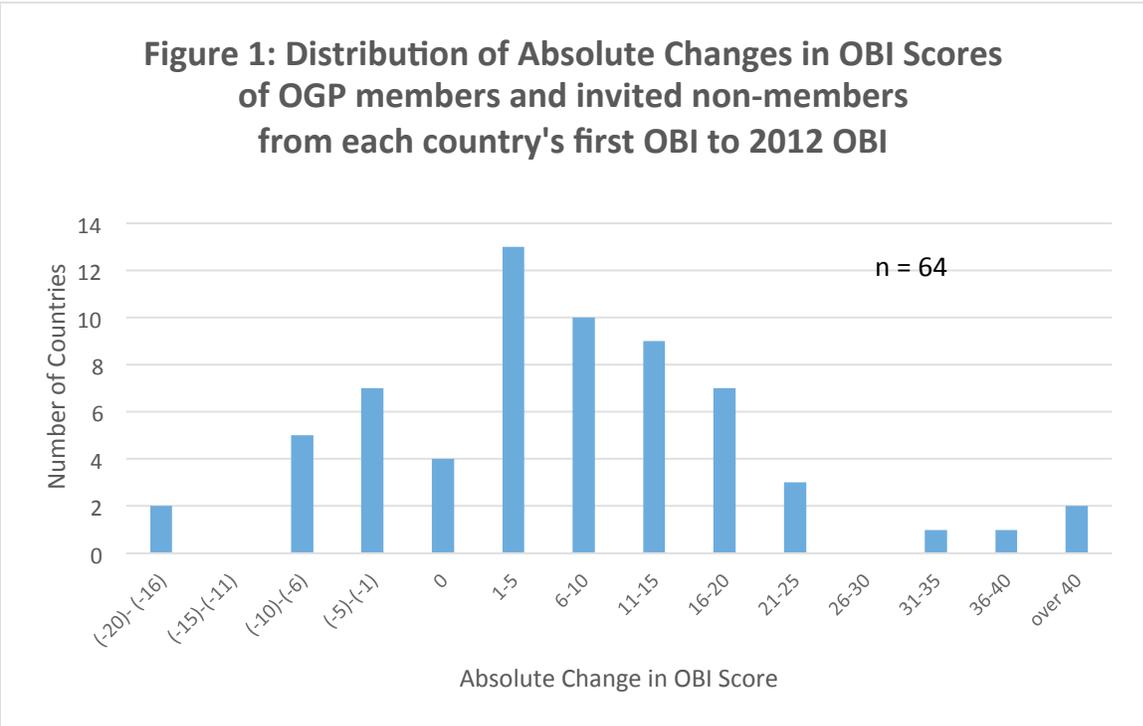
Outstanding *increases* in absolute OBI scores have been achieved by OGP members (marked with asterisk) and non-members:⁸

- In Africa: Liberia* +40; Malawi* +24
- In the Americas: Honduras* +42; Dominican Republic* +17; El Salvador* +15
- In Asia: Afghanistan +51; Mongolia +33; Indonesia* +20; Pakistan +20; Bangladesh +19; Vietnam +16; India +15
- In Europe: Albania* +22; Georgia* +21; Croatia* +19; Bulgaria* +18

Notable *reductions* in OBI scores include:

- In Asia: Sri Lanka -21;
- In Europe: Macedonia* -19; Romania* -19; Serbia* -19

⁸ The figures that follow show the largest absolute change that occurred within the period 2006-2012. For most countries this is the difference between their score on first inclusion in the survey, and the score in the 2012 survey, but for some countries their score first increased, and then fell. For those countries e.g. Sri Lanka the 2006-2012 change is smaller than the change over a prior period. The largest change is shown in these figures, while the data in Figure 1 are based on the change since the first survey.



9

With respect to the most recent period – the change in scores between the 2010 and 2012 surveys - the OGP member with the greatest improvement was Honduras, which increased its score by 42 points by publishing all eight key budget documents. The Dominican Republic published the Executive’s Budget Proposal online for the first time, and Indonesia improved its OBI score by 11 points. Other improvers include Argentina, Bulgaria, Colombia, and Slovakia, each of which published the Audit Report, a document that, according to the 2010 OBS, none of them had published at the time of the 2010 survey.

It is notable that many of these improvements came from publication of documents that governments were already producing for their internal use and for donors, but not making publicly available.

⁹ The absolute change in OBI score reflects the change in OBI score since the country first participated in the Open Budget Survey. For some countries this change spans from 2006-2012, while for others it only spans 2008-2012 or 2010-2012.

Finally, Appendix 2 also shows average scores by OGP region (for Africa, Asia, Europe, and the Americas), both for OGP members in each region and for non-OGP countries invited to participate in the Bali and Dublin FOWG meetings.

There are some interesting differences in the regional averages, which suggest different selection effects in Europe and Asia. OGP members in the OGP Asia region are significantly *more* transparent than their invited non-OGP regional peers (OBI average scores of 46 and 61 in 2006 and 2012 respectively, compared to 38 and 31 in 2006 and 2012), and the difference increased markedly between 2006 and 2012. This is despite the fact most of the largest gains in OBI scores in the OGP Asian region came from non-members (as noted earlier in this sub-section).

In contrast, the average OBI scores for OGP members in Europe in 2006 and 2012 were 55 and 58 respectively, while for the selected non-OGP member countries the averages were 89 and 71. While some of the sample sizes are small, and the OGP definition of regions is not one commonly used, OGP members in Europe are significantly less transparent than invited non-members in the same region (although the difference was considerably smaller in 2012 than in 2006).

As discussed in sub-section c below, the same asymmetric regional pattern is found in OBS scores for the extent of public participation in fiscal policy, but not for the strength of legislative oversight of fiscal policy.

II.2. Country scores on public participation, and on the strength of legislative oversight.

The 2012 OBS included, for the first time, questions on public participation in fiscal policy. The average public engagement score in 2012 for all 100 countries surveyed was only 19 out of 100, while for OGP member countries the average was 29. Table 1

shows the average participation scores by OGP region for OGP members and invited non-members.¹⁰

As noted, OGP members in the OGP Asia region score significantly higher than the invited non-OGP regional peers, while OGP members in Europe on average score less on participation than the invited non-members in the same region. Overall, OGP members are significantly more participatory with respect to the budget process and budget cycle than the invited non-members.

Table 1: Open Budget Survey Scores for Public Participation in the Budget Process for OGP Members and Invited Non-Members by Region

Average for Africa	28
Average for the Americas	24
Average for Asia	16
- Average for 'OGP Asia'	37
- Average for 'Non-OGP Asia'	10
Average score for Europe	29
- Average for 'OGP Europe'	27
- Average for 'Non-OGP Europe'	36
Average for all OGP countries	28
Average for all invited non-OGP countries	13

The stand out performer on public participation across all 100 countries in the 2012 OBS was South Korea, with a score of 92. This is in sharp contrast to Korea's record of public consultation in developing and implementing its OGP NAP. The IRM report for Korea found that Korea failed to meet OGP commitments on public consultation at all eight stages of the NAP process.

¹⁰ A number of regional non-members of OGP were invited to attend the first two FOWG meetings, in Bali and Dublin, in May 2014.

In Africa, the strongest performers on the OBS public participation scores were South Africa (58), Kenya (39) and Ghana (38). All public participation scores for OGP members in Africa are displayed in Appendix 2.

With respect to the strength of legislative oversight, there is a very wide range of scores across countries – see the table in Appendix 3. However, as illustrated in Table 2 below, there is very little regional variation.

Table 2: Strength of Legislative Oversight by OGP Region

Average for Africa	58 (range 27-88)
Average for OGP Europe	57 (range 21-91)
Average for Asia	62 (36-85)
Average for Americas	61 (range 30-87)
Average for All OGP countries	59 (21-91)

III. What fiscal transparency commitments did countries make in their OGP National Action Plans?

Most of the OGP country commitments fall within GIFT High Level Principle 3 (HLP 3), which states: ‘The public should be presented with high quality financial and non-financial information on past, present, and forecast fiscal activities, performance, fiscal risks, and public assets and liabilities....’ This is not surprising, as HLP 3 has broad coverage, and addresses the availability of fiscal information to the public, an obvious area of focus given that budget transparency is a core element of the OGP, and one where there are minimum eligibility criteria for entry to OGP.

Within HLP 3, the focus of OGP country commitments is on annual flows (revenues and expenditures) rather than stocks (assets and liabilities).

There is relatively little coverage in the OGP commitments in the areas of legislative oversight of fiscal policy (HLP 8); on aggregate fiscal policy (so-called ‘macro-fiscal policy’, HLP 2); and on a citizen right to fiscal information (HLP 1).

Interestingly, there are a large number of country commitments in the area of direct public participation in fiscal policy (HLP 10).

For more detail on the fiscal transparency commitments in OGP National Action Plans see Section 3 of the GIFT background paper prepared for the first meeting of the FOWG in London on 2 November 2013, which described the pattern of OGP country commitments against the GIFT High Level Principles: <http://fiscaltransparency.net/2013/11/ogp-gift-fowg-background-paper/>

IV. How well have OGP countries implemented their commitments, based on the findings in the Independent Monitoring Reports?

IV.1. Implementation of All the Commitments in NAPs

This analysis is based on the first 43 Independent Progress Reports on the implementation of National Action Plans, produced under the OGP's Independent Monitoring Mechanism – see <http://www.opengovpartnership.org/independent-reporting-mechanism>

These are the primary source of data used in this section of the paper. They have been used to compile spreadsheets recording the implementation of commitments by country, by OGP region, and by OGP cohort.

In addition, there is a paper prepared by Joseph Foti (IRM program manager) that analyses the record of implementation of all the commitments.¹¹ Foti's paper compares implementation – in terms both of the process of implementation and the substantive content of commitments – across cohort 1 and cohort 2 countries, and presents data at the aggregate level across all OGP countries and across all commitments. The main findings in Foti's paper are set out in Box 1.

An important point to note is that the definition of a commitment varies widely both within and across NAPs. Some commitments are narrow and modest or vague, while

11 'OGP By The Numbers: What the IRM Data Tell Us About OGP Results.' IRM Technical Paper1, Joseph Foti.
http://www.opengovpartnership.org/sites/default/files/attachments/Technical%20paper%201_final.pdf

others are large, specific and multifaceted. Most are described as commitments, but some are labelled in NAPs as milestones, or activities.

For example, Croatia's NAP contains only 9 commitments, compared to an average of 23 for the 43 countries covered by this analysis. However, the first commitment in the Croatia NAP covers four discrete and significant elements: publication of the budget proposal, of monthly budget reports, of a semi-annual report, and of an annual budget report. Some other commitments in the Croatia NAP contain similarly substantive sub-components. For that reason, the number of Croatia's commitments has been assessed for this report as 33 (the number of discrete sub-commitments'). Similarly, the Ghana NAP has 13 commitments but 48 discrete sub-commitments, and the latter number has been used as the number of commitments in this report.

Box 1: Lessons drawn from IRM reports on two years of action plans

Foti's paper is based on the findings of 43 OGP action plans, including 8 from the founding cohort of countries and 35 from the second large cohort.

- There were 200 'starred commitments'—impactful, clearly relevant, substantially completed commitments. This was around 25% of all commitments.
- More ambitious action plans were not necessarily implemented less often – a number of countries with higher potential impact action plans also had higher rates of completion of commitments. A next step for the OGP community will be to learn from countries with high levels of both potential impact and implementation.
- Cohort 2 countries had considerably weaker rates of implementation of commitments than cohort 1 countries.
- IRM progress reports show wide variation in institutional ownership and the degree of consultation with civil society.
- At this time it is inconclusive which institutional arrangements in-country are more conducive to successful development and implementation of an OGP action plan.

- It is too early to tell if OGP has had a measurable impact on opening government in participating countries. Further research is needed to measure ultimate outcomes and impacts. The research agenda using IRM OGP data can help build a better evidence base for open government, guide OGP priorities, and signal success stories, some of which might be transferrable to other national contexts.

In contrast to this, many commitments were vaguely worded, with the result that it was difficult for the IRM researchers to assess whether any progress had been made let alone the extent of progress.

The outstanding example of this was the Norway NAP. The IRM researcher concluded that it was not possible to assess progress in implementing the NAP because ‘...the Norwegian Action Plan lacked clarity, a forward orientation, relevance to OGP values, and measureable indicators of progress.’¹² This was the only IRM that did not produce summary statistics on the level of completion of commitments in the NAP.

Other NAPs with commitments that the IRM researcher concluded were too vaguely worded to assess whether there had been any progress included Korea (8 milestones out of 16 were rated as unclear), Peru (6 unclear commitments), Tanzania (5) Sweden (3), Azerbaijan (2), Bulgaria (2) and South Africa (2).

These considerations reduce the comparability of all the data on commitments and the implementation of commitments, and should be borne in mind in interpreting the data in the rest of this section.

With those qualifications in mind, data has been extracted by GIFT from the first forty one IRMs, plus the subsequent IRMs for Ghana and Liberia.

¹² Executive Summary of Norway IRM Report, page 3.

The data in this section is on the implementation of *all* the commitments in OGP National Action Plans, by country, and by OGP region. It should be noted that the rates of completion following IRM assessments are likely to rise as the IRM research period did not include the final months of implementation.

Some of the notable features of this data include:

- The top ten countries, in terms of the *total number of completed* commitments, were Brazil (25), Mexico (22), Denmark (17), UK (17), Moldova (16), Chile (15), USA (13), Canada (12), Montenegro and Ghana (10 each).
- The top ten countries, in terms of the *percentage* of their commitments that were *either completed or substantially completed*, were Brazil (91%), Latvia (88%), Indonesia (83%), Uruguay (83%), Chile (79%), Croatia (78%), Mexico (76%), El Salvador (71%), Spain (69%), and USA (69%).
- The weakest 10 performers, in terms of the number of commitments rated 'not started', were Ghana (17), Moldova (13), Macedonia (10), Peru (10), Montenegro (8), Romania (8), Paraguay (7), Italy (5), Kenya (5), and Tanzania (5).
- The countries with the largest number of commitments rated as of potentially moderate or transformative impact were Peru (38), Ghana (31), Moldova (31), Montenegro (28), Azerbaijan (20), Albania (19), Slovak Republic (18), Bulgaria (17), Dominican Republic (17), and Tanzania (16).

Data by OGP region is as follows:

- Average total number of commitments: Africa 22; Americas 24; OGP Asia 21; OGP Europe 22.
- Percentage of commitments completed or substantially completed: Africa 32%; Americas 58%; OGP Asia 53%; OGP Europe 45%.

Foti also assessed the level of country compliance with the OGP's consultation requirements in the first 41 IRM reports. Three quarters of the second cohort of 35 countries held in-person consultations with civil society, and four-fifths completed a

detailed self-assessment on time. However, fewer than half of OGP members met the letter of the OGP requirements for consultation in development and implementation of their NAPs. More than half of all these member countries thus risked being found in breach of their OGP commitments.

IV.2. Implementation of only the **Fiscal Transparency** Commitments in National Action Plans

In this section data will be presented on the record of implementing just the fiscal transparency commitments in OGP National Action Plans.

This data has been extracted by GIFT specifically for this report, from information and data in the Executive Summary of each of the forty three Independent Progress Reports on the OGP web site as 22 October 2014, and updated by inclusion of the subsequent IRM reports for Ghana and Liberia, making a total of 45 IRM reports. Again it should be noted that the rates of completion following IRM assessments are likely to rise as the IRM research period did not include the final months of implementation.

The definition of a fiscal transparency commitment used for this exercise was any commitment that dealt with any aspect of government revenues, expenditures, financial or non-financial assets or liabilities, and including any activities that involve public participation in policy development or implementation in these areas. In addition, commitments relating to increasing the transparency, participation or accountability of public service delivery were also coded as fiscal transparency commitments. Commitments that were clearly *not* fiscal transparency-related are those on government regulation, or political parties or elections, or corporate governance, or the judiciary.

This definition left a number of activities at the margin that were handled as follows:

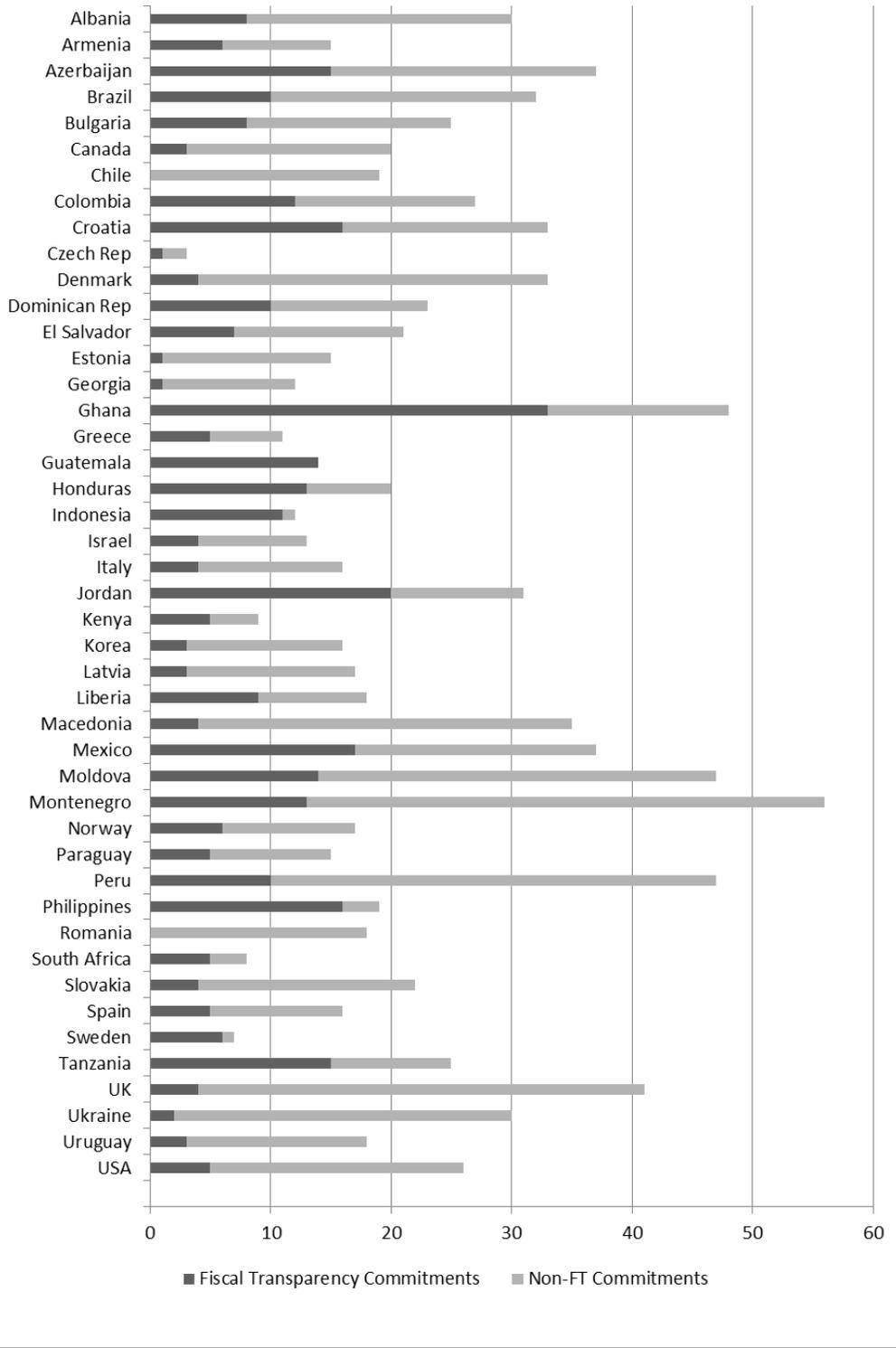
- Commitments that refer *generally* to freedom of information, or open data, or public participation, without any specific reference to fiscal activities, were *not* coded as FT commitments.

- All commitments referring to anti-corruption activities *were* coded as FT commitments, reflecting a view that public finances are often at the core of corruption – but this treatment is somewhat arbitrary and could be revisited.

By this definition, there are a total of 360 commitments covering the various dimensions of fiscal transparency. This is 34% of all commitments in this set of NAPs. There is a very wide range in the share of fiscal transparency commitments in each country's total NAP commitments, from 0% (Chile and Romania) to 100% (Guatemala).

Figure 2 below shows, country by country, the share of FT commitments in total commitments. Note again that, to improve cross-country comparability, the definition of commitments in this analysis includes detailed sub-commitments for countries such as Ghana where these are at a level of detail similar to that of commitments in the NAPs of other countries.

Figure 2: Fiscal Transparency Share of All Commitments



Each IRM contains data on the level of completion of each of the commitments in the NAP. The categories for levels of completion are

- Completed.
- Substantially completed.
- Limited completion.
- Not started.

In addition, the level of completion of some commitments was rated as ‘unclear’ where the commitments were too vague to allow assessment of progress. Finally, in a small number of cases commitments were withdrawn by the member country.

Figure 3 illustrates the level of completion of FT commitments across five categories (unclear commitments and withdrawn commitments have been combined in one category due to their relatively small size).

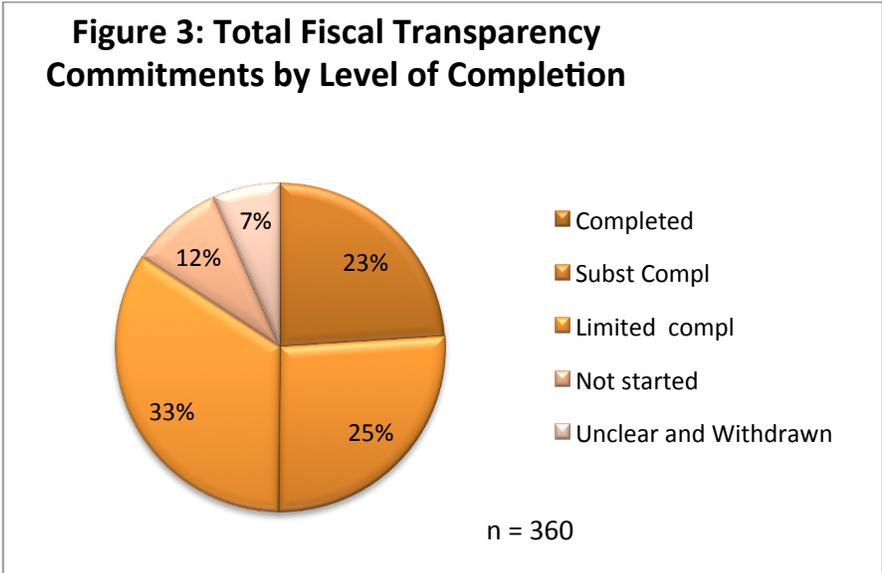


Table 3 below presents comparative data for levels of completion of FT commitments (above) against the same data for all commitments (from Foti). The results are broadly similar, given the margins of error in these exercises.

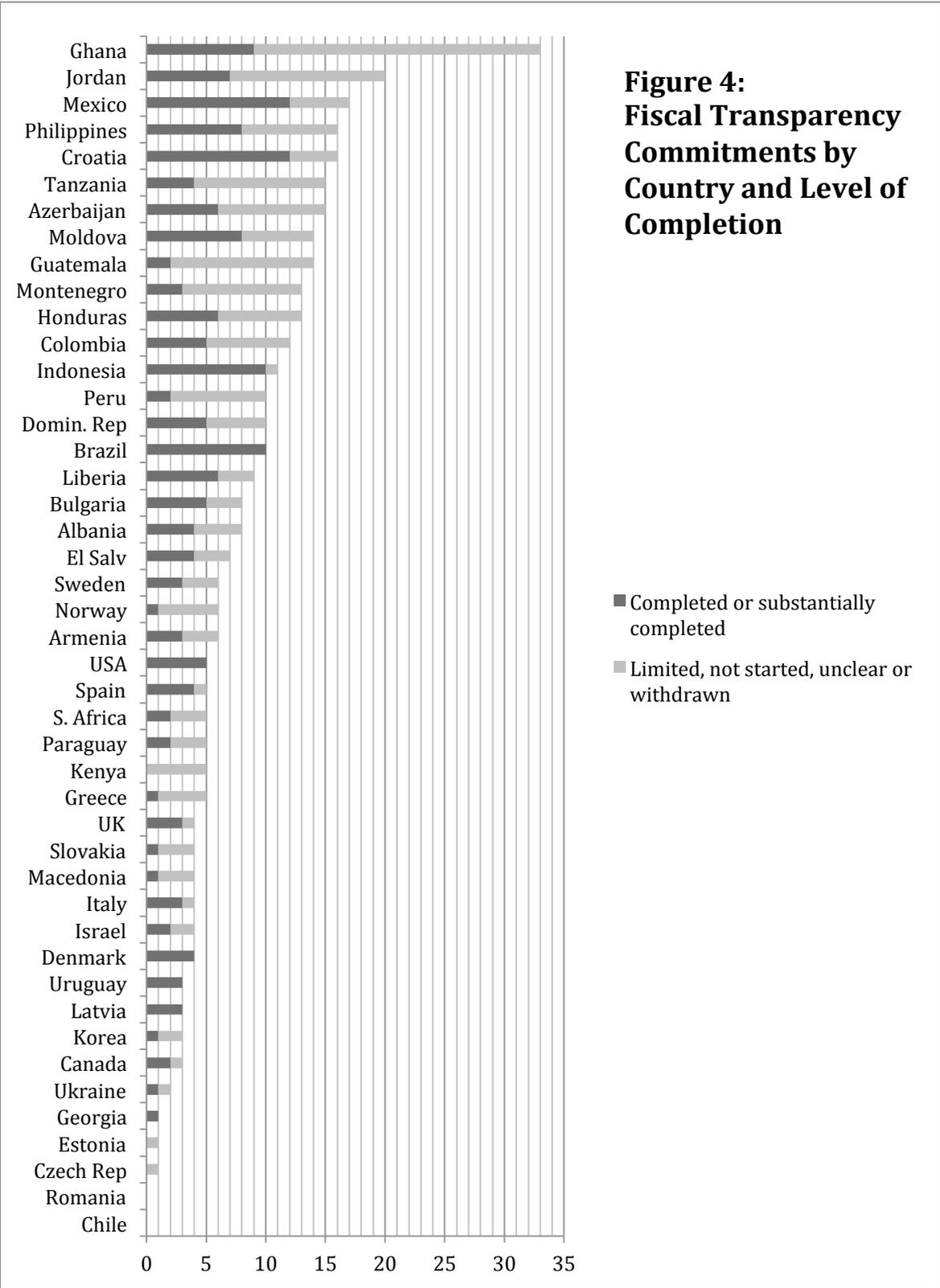
Table 3: Comparative data on levels of completion of all commitments compared to completion of FT commitments only¹³

	Limited Completion	Substantial Completion	Completed	Not started	Unclear	Withdrawn	Total
All commitments	293 31%	201 21%	284 28%	110 12%	35 4%	25 3%	948
Fiscal transparency commitments	118 33%	90 25%	84 23%	42 12%	21 6%	3 1%	360

Turning to levels of completion at the country level, Figure 4 presents the data extracted by GIFT from 45 IRM reports. Two degrees of completion are shown:

- Completed commitments and substantially completed commitments as one category; and
- Commitments assessed as limited completion, not started, unclear, or withdrawn as a second category.

¹³ Data for all commitments are from the first 41 IRM reports, whereas data on FT commitments are from the first 43 IRM reports (including Colombia and Jordan) plus Ghana and Liberia, a total of 45 reports, so in that respect the data are not fully comparable.



The following points can be seen from Figure 4:

- The weightiest FT reforms are found in those countries with both a significant number of FT commitments and a high rate of implementation. Of those countries with more than 5 FT commitments, notable progress was made by:
 - o Croatia – 12 out of 16 FT commitments completed or substantially completed.
 - o Mexico – 12 out of 17 FT commitments completed or substantially completed.
 - o Brazil – 10 out of 10 FT commitments completed or substantially completed.
 - o Indonesia – 10 out of 11 FT commitments completed or substantially completed.
 - o Moldova – 8 out of 14 FT commitments completed or substantially completed.
 - o The Philippines – 8 out of 16 FT commitments completed or substantially completed.
- A small number of countries achieved over 90% completion or substantial completion of their FT commitments, including Indonesia, Denmark, Georgia, Latvia, Brazil, Honduras, Uruguay and the USA.

V. What is the degree of ambition in the FT commitments across countries?

The OGP has defined an ambitious commitment as ‘one that, once completed, will show a demonstrable advancement from action plan to action plan in the grand challenge areas proposed by OGP through openness, transparency, civic participation and accountability....In the context of civil society engagement, ambition is defined as an improvement in the quality and range of interactions, as well as in the diversity of CSO participants involved in dialogue with government.’¹⁴

For the second cohort of countries the IRM framework added the category of ‘starred commitments’ in order to highlight the major accomplishments of each country. The definition of a star commitment combines three elements: clear relevance to OGP goals; assessed to be moderate to high impact; and substantially completed or completed. This combines both ex ante elements and ex post elements. It is more a measure of the impact of a commitment on OGP goals, and is a very useful measure. An additional measure, of ex ante (forward-looking) ambition, which does not include the level of implementation of the commitment, is also useful for some purposes.

From an FT perspective, some commitments would be regarded as technically or politically ambitious that have not been rated as a star commitment by IRM researchers e.g. a reform of the GFMS, the introduction of a Treasury Single Account or of program budgeting, the introduction of an internal audit function across government. While some of these may look like they are internal to government, they are critically important to improving the quality of fiscal data and information that can be published.

In addition, some reforms have been assessed as low impact by the IRM researcher, but are significant from an FT perspective e.g. the publication of the executive’s budget proposal in Israel, which the IRM report indicated had only been available under request using freedom of information laws prior to 2012. According to the IRM researcher, the

¹⁴ Update to the Steering Committee: Criteria and Standards Subcommittee Recommendations on Ambition and the Biannual Calendar, July 2013, p.2.

public availability of the budget resulted in a higher quality debate in the legislature, which is a step towards more effective legislative and public oversight of fiscal policy.

Nevertheless, the number of commitments rated as star commitments in the IRM reports is an important indication of the relevance and potential impact of commitments – ex ante ambition – as well as the extent to which those commitments have actually been implemented.

Table 4 below shows the number of FT star commitments by country, and the total star commitments relating to fiscal transparency.

There are 72 star commitments relating to FT, comprising 20% of all FT commitments. This is a little less than the share of star commitments in total commitments (FT and non-FT), which is around 25%.

At the country level, Table 4 shows that the stand-out performer on FT star commitments is Croatia.

Honduras, Moldova, Colombia and the Dominican Republic comprise a second group of countries with an impressive number of star commitments.

At the other end of the spectrum, two countries in this sample made no FT commitments at all - Romania and Chile. In Romania's case this was in the context of a big reduction in FT in recent years, as measured by the OBI.

In contrast to Romania, Macedonia, which similarly fell back by 19 points on the OBI scale in the period to 2012, at least included 4 FT commitments in its Action Plan – including a star commitment (introduce a citizen portal for feedback on public services), and a commitment to improve the transparency of public procurement.

It is interesting to plot the level of completion and the level of ambition of FT commitments by country, in a 2x2 table. The level of completion is drawn from the assessment of each commitment in the IRM reports. The level of ambition is assessed mainly by looking at the total number of FT commitments, and the number of those that are star commitments. Because the star commitment rating was not introduced until after the IRM reports for the cohort 1 countries had been completed, some assessment was also made by GIFT of the level of ambition in those NAPs. At this stage, data in

each IRM on whether each commitment is relevant to OGP has not been incorporated in this analysis due to time constraints, although this could be done for a future iteration

Table 4: Number of FT Commitments in NAPs rated as Star Commitments

Country	Number of FT Commitments rated as OGP Star Commitment
Croatia	11
Honduras	6
Moldova	6
Colombia	5
Dominican Republic	5
Ghana ¹⁵	4
Jordan	4
Bulgaria	3
Italy	3
Tanzania	3
Denmark	2
Latvia	2
Uruguay	2
Liberia	2
Others*	14
Total	72
Star commitments as % of total FT commitments	21

*Countries with one FT commitment rated as a star commitment were: Albania, Azerbaijan, Canada, El Salvador, Georgia, Greece, Guatemala, Korea, Macedonia, Montenegro, Paraguay, Peru, Spain, and Ukraine.

¹⁵ See footnote 3 for an explanation of the assessment of 4 star commitments for Ghana.

The result is shown in Table 5. *It should be stressed that this is highly stylized and qualitative, and is meant to be broadly indicative of patterns across countries.* It is not intended to be a definitive ranking. For instance, the clusters of countries within a quadrant are listed alphabetically. However, the different positioning of clusters within each quadrant, and the four quadrants themselves, are intended to indicate a substantive difference in relative performance.

Some features of OGP FT reforms from Table 5 are:

- There is an impressive number of countries (16) exhibiting both high ambition and high implementation.
- There are six stand-out countries in this respect: Brazil, Croatia, Indonesia, Mexico, Moldova, and the Philippines. Four of these six are from the eight cohort 1 countries, and only two (Croatia and Moldova) are from the much larger cohort

Table 5: Country Implementation of Fiscal Transparency Commitments by Level of Ambition: A Stylized Qualitative Approach

<p>High Implementation</p>	<p>Denmark</p> <p>Italy Spain UK USA</p>	<p>Brazil Croatia Indonesia Mexico Moldova Philippines</p> <p>Albania Azerbaijan Bulgaria Colombia Dominican Republic El Salvador Ghana Honduras Jordan Liberia</p>
<p>Low Implementation</p>	<p>Canada Israel South Korea Sweden</p> <p>Georgia Ukraine</p> <p>Macedonia</p> <p>Paraguay</p> <p>Slovakia</p> <p>Africa</p> <p>Czech Rep. Estonia Norway</p> <p>Chile Romania</p>	<p>Armenia</p> <p>Latvia Peru Uruguay</p> <p>Guatemala Montenegro Tanzania</p> <p>Kenya</p> <p>S.</p>

Low Ambition

High Ambition

Note: the clusters of countries within a quadrant are listed alphabetically. However, the different positioning of clusters within each quadrant, and the four quadrants themselves, are intended to indicate a substantive difference in relative performance.

- There are a few countries who launched ambitious FT reforms and which, while most achieved some degree of completion, this was relatively low.
- Unusually in a discussion of cross-country performance, there is something of a ‘Nordic race to the bottom’ with both Norway and Sweden exhibiting low ambition and low completion. All of Sweden’s six commitments were in the area of transparency of development assistance, while, as noted in section 4a, the IRM report on Norway states that it was not possible to assess progress in implementing the NAP because ‘...the Norwegian Action Plan lacked clarity, a forward orientation, relevance to OGP values, and measureable indicators of progress.’

It is interesting also to consider some notable individual FT commitments in NAPs (not all of these have been implemented):

- Extend implementation of the GFMIS in Liberia beyond the pilot phase; in the Philippines, pilot a new GFMIS in national government, and roll it out fully by 2016; and extend the national GFMIS to municipal level governments in Dominican Republic and Honduras.
- Tanzania: publication of allocations of grants to local governments; and publication of quarterly tax exemption reports (this latter proved to be too ambitious).
- Ghana: consult on, pass, and raise public awareness of a Fiscal Responsibility Act; prepare guidelines for deepening CSO participation in planning and budgetary processes; produce a single unified chart of accounts and budget classification across all local governments that is compliant with IMF standards.
- A number of countries included commitments to prepare for, or join, or implement, or strengthen their participation in EITI e.g. Azerbaijan, Colombia, Ghana, Guatemala, Indonesia, Jordan, Mexico, Peru, Ukraine, and USA.
- In this respect Liberia committed to popularize its 4th EITI report (which also covers forestry) through community town hall meetings, radio and newspapers.

- Commitments to strengthen procurement are in many NAPs; those for which the IRMs reported reasonable implementation progress include Brazil, Croatia, Georgia, Indonesia, Mexico, Moldova, Paraguay, Philippines, and Uruguay.
- Dominican Republic: introduce a Treasury Single Account.
- Mexico: publish the PEMEX contract database.
- In El Salvador, the government attributed an increase in the country's OBI score to the additional information published on the tax transparency portal (an NAP commitment).
- Greece: publish taxpayers in arrears (very high levels of visits reported to the web site).
- The Philippines: the second NAP included a commitment to engage citizens in public audits.
- Azerbaijan: broad commitments to strengthen the laws on state financial control, the laws on state financial accountability, and to publish SOE financial statements and budgets.
- Bulgaria: draft a new Public Finance Law.
- Indonesia: publish local service delivery-level budgets in health and education.
- Armenia: implement a new internal audit system, based on international standards, in all central government entities, town communities and commercial and non-commercial organisations; and introduce program budgeting.
- Israel: publication of the executive's budget proposal for the first time.
- Transparency of external assistance from the donor side, including conforming to the IATI standard, in Canada, Denmark, Spain, Sweden, the UK and the US.

Finally, with respect to the degree of ambition of NAP commitments, it is not possible to discern, from the IRM reports, what the 'OGP-effect' is. Many commitments were pre-existing government policy or reforms, and the IRM report concluded it was not possible to ascertain the extent to which the OGP commitment represented an increase in ambition or scope. Some large multi-year FT reforms were already underway, in

countries such as the Philippines and Brazil, while in other cases different stimuli, such as EU accession, may have been the driving force for FT reforms e.g. Croatia. Evaluating the impact of the OGP will require specific impact analysis.

VI. What are some of the cutting edge and innovative commitments and consultation practices in NAPs?

In terms of the substance of commitments, examples of innovations, both in first and second NAPs include:¹⁶

- Kenya: an outcomes-based commitment to increase the country's score on the Open Budget Index.
- Liberia: develop an interactive platform to gather citizens' feedback on national development outcomes; develop a platform that provides regular budget updates to all citizens via SMS and associated technologies through various local languages; and provide periodic support to rural radio stations to broadcast the messages of the Open Budget Initiative.
- Honduras: update and disseminate the PEFA assessment; and create a portal on the Secretariat of Finance's web-site devoted to fiscal education (to complement the Citizens' Budget).
- Peru: develop improved mechanisms for structured public consultations over budget preparation, approval, implementation and reporting.
- Dominican Republic: publish data on public complaints at the level of individual government agencies; and introduce a balanced scorecard of performance indicators on implementation of the President's National Development Strategy.
- El Salvador: in its second NAP included a commitment to ensuring that private companies managing public funds openly share their data in line with the law on Access to Public Information.

¹⁶ Information on commitments in second NAPs has been drawn from 'What's in the New OGP National Action Plans?': An Overview of Commitments from 35 OGP Countries.' <http://www.opengovpartnership.org/sites/default/files/OGP-Whats-in-the-New-OGP-NAPs-report-web.pdf>

- Guatemala: in its second NAP is implementing Open Budgeting in all web portals for the general population to learn about and have access to information published by MOF.
- Honduras: in its second NAP is improving the quality of planning and budgetary control on the implementation of the Annual Plans on Procurement and Contracting and opening up citizen participation in the monitoring of public procurement processes.
- Mexico: in its second NAP is building a public, open and interactive geo-referencing platform that allows citizens to track public resource allocation as well as the results of federal spending and public works.
- Paraguay: is building capacity among citizens to monitor public sector budget management by explaining the general budget proposal in plain and accessible language and creating citizen access to budget information on indigenous beneficiaries and investment made.
- Macedonia: create a portal for citizen feedback on public services.
- The Philippines: institutionalise social audits; create a People's Budget interactive web site.
- The UK: spend up to 5% of ODA budget support on strengthening local accountability to support progress for related OGP goals; and include the OGP eligibility criteria and related datasets in assessment processes to determine readiness of partner governments for UK budget support.

Innovations in consultation practices or in accountability arrangements for the design and implementation *of the NAP itself* include:

- Tanzania: awareness of OGP in the country was raised through television programs, radio, and to a lesser extent, newspapers.
- Kenya: government set up web and mobile phone-based channels for citizens. The implementation status of OGP commitments is shared through an OGP-CSO Listserv.

- South Africa: its second NAP lists the institution responsible for each commitment, and in some cases the name of the responsible official.
- Mexico: the IRM report describes a unique three-part governing system, a tripartite commission (the STT) heads up OGP efforts. The Commission is led by the Ministry of Public Administration, the Federal Institute for Access to Information, and a coalition of CSOs. The IRM report also states that the Mexico NAP is unique in that it went through two phases, an initial NAP submitted in September 2011 lacked significant civil society participation. A second ‘expanded’ plan was made in close collaboration with civil society and released in early 2012.
- Chile: A Citizens’ Defence and Transparency Commission is in charge of coordinating OGP with government institutions.
- Peru: set up a multi-sector Commission responsible for monitoring implementation of the NAP that includes central government officials, representatives of the judiciary, private sector, and civil society.
- Honduras: for its second NAP formed an Interagency Committee of OGP that raised awareness, consulted and disseminated materials, using social media, an official OGP web site, events targeting different audiences, and awareness-raising activities in public parks. As a result 1,072 stakeholders, including non-state actors, provided inputs to the final NAP.
- Slovakia: the IRM report says that the NAP is a legally binding document, ensuring that responsible institutions take actions or explain the lack of action.
- The UK: in its second NAP, lists for each commitment the supporting CSOs that are working with government on the commitment, as well as a detailed timescale for most commitments.

Finally, in one or two cases the IRM researcher recommended engagement with CSOs that have experience working on fiscal policy issues. This was the case in Azerbaijan, which has 15 commitments relating to FT in its Action Plan, a number of which are quite ambitious.

VII. What steps to increase fiscal transparency should OGP countries consider taking in their National Action Plans?

Those OGP members that do not meet the minimum fiscal transparency requirements for OGP membership should give priority to publishing the Budget Proposal and/or the Audit Report as applicable.

OGP members that have gone backwards on fiscal transparency in recent years, such as Macedonia, Romania and Serbia, should give priority to decisively reversing this trend.

Many OGP countries could achieve rapid increases in fiscal transparency just by publishing documents already produced for use within government. Specifically, drawing on data provided by the IBP from the 2012 Open Budget Survey (the 2014 survey is not yet available) for 44 OGP member countries, budget reports that were produced for ‘internal use’ but not published were as follows:

- a. Pre-budget statement: 9 OGP countries produced for internal use only (Argentina, Chile, Dominican Republic, El Salvador, Norway, Peru, Philippines, Sierra Leone, and Turkey).
- b. In-year budget reports: 3 countries produced for internal use only (Costa Rica, Georgia, and Indonesia).
- c. Mid-year budget review: 7 countries produced for internal use only (Jordan, Kenya, Mongolia, Sierra Leone, Trinidad and Tobago, Turkey and Ukraine).
- d. Year-end report: 4 countries produced for internal use only (Albania, Georgia, Kenya and Malawi).

From an accountability perspective, it would seem that it should be a high priority for the four countries that prepare a year-end report but do not publish it, to do so (if they have not done so in the interim). Reporting the year-end budget outturn against the original budget is a basic element of accountability. Similarly, publication of the audit report

should be a high priority to provide some measure of assurance of probity and integrity of fiscal policy.

In addition, there may be cases in which the information is not produced at all currently, but would not involve significant technical capacity or resources to produce, such as publication of a Citizen's Budget. Based on data from the 2012 OBS, twenty seven OGP member countries do not currently produce a Citizen's Budget.

Further, in 18 OGP member countries the IBP recommended, on the basis of the 2012 OBI, that the government should produce and publish a mid-year report. This is a report presented to the legislature, and published, that takes stock of how the annual budget has been implemented over the first 6 months of the budget year, discusses the implications, and presents a revised forecast outturn for the full year. This is an important element of transparency and accountability, and the required information will generally already be available within the government even if it is not currently compiled into a single report.

Drawing on the Open Government Guide developed by the Transparency and Accountability Initiative,¹⁷ and consistent with the GIFT High Level Principles of Fiscal Transparency, other areas for high value early actions on budget transparency include:

- Strengthening legislative oversight of fiscal policy, for instance through establishing an independent research office to advise the legislature on budget issues.
- Strengthening external audit by the Supreme Audit Institution, by increasing its independence from the executive and ensuring it is adequately resourced.
- Develop a citizen audit request system, introduce social audit mechanisms, and consult the public more during budget preparation.

There may also be some opportunities for quick wins in the area of increasing public participation in fiscal policy. For instance, in many countries legislative committees do not hold public hearings on the individual budgets of ministries and agencies in which

¹⁷ See <http://www.opengovguide.com/topics/budgets/>

testimony from the executive branch is heard; or they do so with respect to only some ministries.

Countries should pay more attention to the specification of commitments in their Action Plans, using SMART criteria. The Philippines first NAP provides a good example of including specific timelines in commitments (see for instance commitments 11, 13, 14, 15 and 16). The UK's second NAP contains detailed timescales for a number of commitments.

The description of commitments needs to demonstrate clearly how each commitment will advance open government as opposed to good government. Related commitments should be grouped together in logically sequenced steps with timelines. Countries should consider framing commitments in terms of outcomes rather than intermediate processes.

Countries should focus on the quality of disclosed information, and the form in which it is disclosed, in addition to expanding the range of information and reports that are made public.

A clearer distinction needs to be drawn between e-government and open government. And more generally, between good government and open government.

Each country should designate a lead agency responsible for the implementation of each commitment, and desirably also the name of the responsible official, and indicate which specific CSOs are taking the lead on the civil society side.

Countries need to follow the OGP process requirements for public consultation much more closely in the design and implementation of their NAPs than was the case generally – with notable exceptions such as Mexico – for cohort 1 (with respect to their first NAPs) and cohort 2 members. They should also go beyond traditional civil society consultation models towards institutionalising systematic, on-going and meaningful dialogue with non-government actors and the public.

Appendix 1: OGP Member Countries by OGP Cohort

- As at October 2014 there were 65 OGP member countries, who have joined in four cohorts:

Cohort 1: joined September 2011

Cohort 2: joined April 2012

Cohort 3: joined April 2013

Cohort 4: joined April 2014

Cohort 1 n=8	Cohort 2 n=39	Cohort 3 n=7	Cohort 4 n=11
Brazil	Albania	Argentina	Australia
Indonesia	Armenia	Costa Rica	BosniaHerzegovina
Mexico	Azerbaijan	Finland	France
Norway	Bulgaria	Ghana	Ireland
Philippines	Canada	Hungary	Malawi
South Africa	Chile	Liberia	Mongolia
United Kingdom	Colombia	Panama	New Zealand
United States	Croatia		Serbia
	Czech Republic		Sierra Leone
	Denmark		Trinidad and Tobago
	Dominican Republic		Tunisia
	El Salvador		
	Estonia		
	Georgia		
	Greece		
	Guatemala		
	Honduras		
	Israel		
	Italy		
	Jordan		
	Kenya		
	Latvia		
	Lithuania		
	Macedonia		
	Malta		
	Moldova		
	Montenegro		
	Netherlands		
	Paraguay		
	Peru		
	Romania		
	Slovak Republic		
	South Korea		
	Spain		
	Sweden		
	Tanzania		
	Turkey		
	Ukraine		
	Uruguay		

Appendix 2: Open Budget Index Scores and Changes in Scores of OGP Member Countries* and of Selected Non-OGP Member Countries ¹⁸

Country	2006 OBI Score	2008 OBI Score	2010 OBI Score	2012 OBI Score	Absolute Change in OBI Score 2006-2012 Negative in (red)	2012 OBI Participation Score
Region: Europe						
Albania*	25	37	33	47	22	11
Armenia*	-	-	-	-	-	-
Bulgaria*	47	57	56	65	18	33
Croatia*	42	59	57	61	19	36
Czech Republic*	61	62	62	75	14	28
Denmark*	-	-	-	-	-	-
Estonia*	-	-	-	-	-	-
Finland*	-	-	-	-	-	-
France	89	87	87	83	-6	42
Georgia*	34	53	55	55	21	47
Germany	-	64	68	71	7	22
Greece*	-	-	-	-	-	-
Hungary*	-	-	-	-	-	-
Israel*	-	-	-	-	-	-
Ireland*	-	-	-	-	-	-
Italy*	-	-	58	60	2	25
Latvia*	-	-	-	-	-	-
Lithuania*	-	-	-	-	-	-
Macedonia*	-	54	49	35	-19	8
Malta*	-	-	-	-	-	-
Moldova*	-	-	-	-	-	-
Montenegro*	-	-	-	-	-	-

¹⁸ The selected non-OGP members are countries that were invited to attend the Bali and Dublin FOWG meetings in May 2014.

Country	2006 OBI Score	2008 OBI Score	2010 OBI Score	2012 OBI Score	Absolute Change in OBI Score 2006-2012	2012 OBI Participation Score
					Negative in (red)	
Netherlands*	-	-	-	-	-	-
Norway*	72	80	83	83	11	53
Poland	-	67	64	59	-8	45
Romania*	66	62	59	47	-19	14
Serbia*	-	46	54	39	-7	8
Slovak Republic*	-	-	57	67	10	28
Spain*	-	-	63	63	0	14
Sweden*	76	78	83	84	8	50
Tunisia*	-	-	-	11	-	8
Turkey*	42	43	57	50	8	11
Ukraine*	-	55	62	54	-1	31
United Kingdom*	88	88	87	88	0	56
Region: Asia Pacific						
Afghanistan	-	8	21	59	51	11
Australia*	-	-	-	-	-	-
Azerbaijan*	30	37	43	42	12	6
Bahrain	-	-	-	-	-	-
Bangladesh	39	42	48	58	19	11
Bhutan	-	-	-	-	-	-
Brunei Darussalam	-	-	-	-	-	-
Cambodia	-	11	15	15	4	0
China	-	14	13	11	-3	14
India	53	60	67	68	15	17
Indonesia*	42	54	51	62	20	19
Iran	-	-	-	-	-	-
Iraq	-	-	0	4	4	0
Japan	-	-	-	-	-	-
Jordan*	50	53	50	57	7	11
Kazakhstan	-	35	38	48	13	14
Kuwait	-	-	-	-	-	-

Country	2006 OBI Score	2008 OBI Score	2010 OBI Score	2012 OBI Score	Absolute Change in OBI Score 2006-2012	2012 OBI Participation Score
					Negative in (red)	
Kyrgyz Republic	-	8	15	20	12	11
Laos	-	-	-	-	-	-
Lebanon	-	32	32	33	1	0
Malaysia	-	35	39	39	4	17
Maldives	-	-	-	-	-	-
Marshall Islands	-	-	-	-	-	-
Micronesia	-	-	-	-	-	-
Mongolia*	18	36	60	51	33	19
Myanmar	-	-	-	0	-	6
Nauru	-	-	-	-	-	-
Nepal	36	43	45	44	8	17
New Zealand*	86	86	90	93	7	58
North Korea	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Pakistan	-	38	38	58	20	11
Palau	-	-	-	-	-	-
Papua New Guinea	52	61	57	56	4	11
Philippines*	51	48	55	48	-3	53
Qatar	-	-	-	0	-	0
Samoa	-	-	-	-	-	-
Saudi Arabia	-	1	1	1	0	3
Singapore	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-
South Korea*	-	66	71	75	9	92
Sri Lanka	47	64	67	46	-1	8
Tajikistan	-	-	-	17	-	3
Thailand	-	40	42	36	-4	14
Timor-Leste	-	-	34	36	2	22
Tonga	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-

Country	2006 OBI Score	2008 OBI Score	2010 OBI Score	2012 OBI Score	Absolute Change in OBI Score 2006-2012	2012 OBI Participation Score
					Negative in (red)	
Tuvalu	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-
Vanuatu	-	-	-	-	-	-
Vietnam	3	10	14	19	16	14
Yemen	-	10	25	11	1	6
Region: Americas						
Argentina*	40	56	56	50	10	31
Brazil*	74	74	71	73	-1	36
Canada*	-	-	-	-	-	-
Chile*	-	-	72	66	-6	11
Colombia*	57	61	61	58	1	39
Costa Rica*	45	45	47	50	5	19
Dominican Republic*	-	12	14	29	17	25
El Salvador*	28	37	37	43	15	14
Guatemala*	46	46	50	51	5	3
Honduras*	-	12	11	53	41	22
Mexico*	50	55	52	61	11	25
Panama*	-	-	-	-	-	-
Paraguay*	-	-	-	-	-	-
Peru*	-	67	65	57	-10	17
Trinidad and Tobago*	-	33	33	38	5	14
United States*	81	82	82	79	-2	58
Uruguay*	-	-	-	-	-	-
Region: Africa						
Ghana*	42	50	54	50	8	36
Kenya*	-	-	49	49	0	39

Country	2006 OBI Score	2008 OBI Score	2010 OBI Score	2012 OBI Score	Absolute Change in OBI Score 2006-2012	2012 OBI Participation Score
					Negative in (red)	
Liberia*	-	3	40	43	40	11
Malawi*	-	28	47	52	24	19
Sierra Leone*	-	-	-	39	-	19
South Africa*	86	87	92	90	4	58
Tanzania*	-	36	45	47	11	14
Regional Averages						
Average for Europe	58	62	63	60	4	29
Average for OGP Countries in Europe	55	60	61	58	5	27
Average for Non-OGP Countries in Europe	89	73	73	71	-2	36
Average for Asia	42	37	40	38	10	16
Average for OGP Countries in Asia	46	54	60	61	12	37
Average for Non-OGP Countries in Asia	38	30	32	31	9	10
Average for the Americas	53	48	50	54	7	24
Average for Africa	64	41	55	53	15	28
Average for All OGP countries	53	52	57	57	8	28
Average for All Non-OGP countries	46	37	38	36	7	13

*OGP member countries

Appendix 3: 2012 OBI Scores on the Strength of the Legislature for All OGP Countries

Country	2012 OBI Score for Strength of the Legislature
OGP Region: Europe	
Albania	52
Armenia	-
Bulgaria	30
Croatia	67
Czech Republic	76
Denmark	-
Estonia	-
Finland	-
Georgia	82
Greece	-
Hungary	-
Israel	-
Ireland	-
Italy	70
Latvia	-
Lithuania	-
Macedonia	55
Malta	-
Moldova	-
Montenegro	-
Netherlands	-
Norway	88
Romania	58
Serbia	49
Slovak Republic	37
Spain	40
Sweden	91
Tunisia	21
Turkey	27
Ukraine	73
United Kingdom	49
OGP Region: Asia Pacific	
Australia	-
Azerbaijan	39
Indonesia	85

Country	2012 OBI Score for Strength of the Legislature
Jordan	64
Mongolia	67
New Zealand	61
Philippines	36
South Korea	79
OGP Region: Americas	
Argentina	30
Brazil	61
Canada	-
Chile	67
Colombia	70
Costa Rica	70
Dominican Republic	64
El Salvador	55
Guatemala	42
Honduras	67
Mexico	52
Panama	-
Paraguay	-
Peru	61
Trinidad and Tobago	70
United States	87
Uruguay	-
OGP Region: Africa	
Ghana	79
Kenya	64
Liberia	51
Malawi	57
Sierra Leone	27
South Africa	88
Tanzania	43
Regional Averages	
Average for Europe	57 (range 21-91)
Average for Asia	62 (36-85)
Average for the Americas	61 (range 30-87)
Average for Africa	58 (range 27-88)
Average for All OGP countries	59 (21-91)

Glossary of key terms in budget and fiscal transparency

Fiscal policy: in everyday terms, fiscal policies are government taxation, borrowing, spending, and the investment and management of public resources. In technical terms, fiscal policies are public policies implemented through the provision of non-market services, and the redistribution of income and wealth, financed primarily by taxes and other compulsory levies on nongovernment sectors.

Fiscal policy covers policy design, policy implementation, and ex post review and evaluation, and incorporates all three of the commonly recognized levels of fiscal management:

- 1) Aggregate fiscal policy, namely the overall level of revenues, spending, the deficit and public debt.
- 2) Allocation of resources to sectors, to ministries, departments and agencies, and to programs, in line with policy priorities.
- 3) Managing the use of budgeted resources to achieve efficient delivery of public services and value for money.

Fiscal transparency is sometimes used synonymously with **budget transparency**. However, fiscal transparency is in principle wider than budget transparency. It includes all public assets, liabilities, and contingent obligations, as well as revenues and expenditures authorised in an annual budget i.e. it includes all stocks as well as flows, whereas stocks often do not feature in budget documents (aside from debt).

Fiscal transparency includes fiscal activities undertaken outside the budget sector but *within the government sector* e.g. by autonomous government agencies or extra-budgetary funds that may not be reported as part of the budget sector.

Fiscal transparency also includes ‘quasi-fiscal activities’ undertaken *outside the government sector* by public corporations, the central bank, or (sometimes) by private corporations i.e. activities that are fiscal in character but that are not financed by government but by the corporations themselves, such as subsidised lending or

subsidised service delivery by public corporations, or construction of public infrastructure by companies developing natural resources..

Budget transparency: may refer to the narrower budget sector (e.g. 'budgetary central government), any may not include the budgets of autonomous agencies, or extra-budgetary funds. The term may also refer to a wider concept e.g. the International Budget Partnership's 'Open Budget Survey', which includes some questions on assets and liabilities but which focuses on 8 key reports centred around the budget. The term budget transparency is generally not used to refer to as wide a concept as fiscal transparency.

Public resource management: One of the five OGP 'grand challenges'. May be defined to include both stocks and flows of public resources i.e. public assets and liabilities, as well as revenues and expenditures authorised in an annual budget. Alternatively, it may refer to a narrower concept, such as just the annual flows of revenues and/or expenditures in the budget.