

Global Initiative for Fiscal Transparency (GIFT) Workplan 2021 (January 19, 2021)

This draft workplan is for discussion by the Lead Stewards in early 2021. The plan covers the most significant activities, processes and engagements programmed for 2021, following GIFT's [Strategy 20-22, Accelerating Engagement for Better Public Finance](#). The current budget information for the years 2021 and 2022 is attached.

Focused on peer learning and knowledge sharing, GIFT objectives continue to create effective opportunities for public engagement in budget processes, emphasizing inclusiveness, and the disclosure of fiscal information in accessible and re-usable formats, attentive to users. In 2021, while a significant portion of this work will continue to be tailored to respond to the impact of the pandemic, the network will also start preparing for collaborative activities that again include in-person exchanges. This workplan describes specific activities planned towards the achievement of the network's strategic goals in 2021, and includes a calendar of activities.

The priority activities of the workplan are:

- 1) Advancing transparency and public participation in fiscal policies in international norms and at the country level.
- 2) Increasing and improving peer-learning, knowledge exchange, technical collaboration and harnessing digitalization to engage the public and increase access to meaningful information (including the development of information technology and digital tools).
- 3) Consolidating GIFT as a cohesive action network of champions, set to become a source of knowledge, experience, innovation, practices that have impact, and as such, inspiration to the global community working on accountability, citizen empowerment and anti-corruption issues.

Workstreams are in place for each of these outcomes with specific progress indicators. During 2021, the GIFT network members will continue to work in a flexible and dynamic way within these workstreams, responding swiftly to the opportunities propitiated by the environment and its own members. To support this, the Coordination [Team](#) will facilitate and promote exchanges among the stewards through working meetings, workshops, one-on-one technical assistance, focus groups, seminars, technical assistance among peers, conferences and high-level meetings.

1. Advancing transparency and public participation in fiscal policies in international norms and at country level

a) Global norms harmonization

GIFT will continue fulfilling its role in the convergence, evolution and harmonization of fiscal transparency and in the setting of public participation global norms. In 2021, specific activities related to this include GIFT holding meetings, workshops and providing opportunities for peer-learning and training on fiscal transparency in emergency responses, based on the [Fiscal Data for Emergency Response: Guide for COVID-19](#). In collaboration with the World Bank, more tailored guidance will also be provided to interested ministries of finance, such as Croatia, Mongolia, Ecuador, Serbia, Bosnia and Herzegovina as well as North Macedonia.

While norms pertaining to government expenditure are well-established, norms on tax transparency do not adequately recognize the kinds of information that the public needs to engage with in terms of tax policy and reform processes. GIFT aims to assist with this by formulating draft global principles on tax transparency. A series of meetings will be scheduled to specifically discuss

this topic, in collaboration with the IBP [Tax](#) Equity Initiative team and the World Bank.

The 2021 General Stewards Meeting will include sessions on fiscal transparency in emergencies, as well as, on tax transparency.

b) Public participation mechanisms in fiscal policies

As in 2020, the Fiscal Openness Accelerator ([FOA](#)) project will integrate the main activities in this area. Current funding, provided by the U.S Department of State allows for the piloting of public participation mechanisms in fiscal policies at the national level in Benin, Liberia, Nigeria, Senegal and South Africa. Over 36 months (2019-2022), GIFT and the International Budget Partnership (IBP) are providing support to establish meaningful (informed, inclusive and impactful) and practical public participation mechanisms. Specific activities within this project include the provision of technical support, annual peer-learning workshops, and the documentation of processes to evaluate their impact, as well as to disseminate good practices and lessons learned.

GIFT-IBP have also developed alliances with other ministries of finance that are willing to step up efforts to implement public participation mechanisms. In late 2020 and early 2021, Cote d'Ivoire, Egypt, Cameroon, and the Dominican Republic also expressed interest in this area. Select countries receive one-on-one technical assistance in the design, monitoring and documentation of pilot cases and in the synthesis of knowledge to facilitate progress in each phase of the process. Technical assistance also provides insights and lessons learned on international best practices and experiences through peer-exchange workshops. Technical assistance is provided by consultants with extensive experience and knowledge in the field of public financial management and fiscal openness.

c) Fiscal transparency innovative approaches for inclusive budgets and development

GIFT's collaborative atmosphere has generated a propitious space for innovative exchanges and peer-learning. This is demonstrated by the willingness of ministry of finance representatives to commit to testing new practices, including on inclusive budget and development such as the mainstreaming of gender and SDGs into public financial management.

On gender-responsive public financial management (GRPFM), GIFT supported Colombia in the design of its 2020 Open Government Partnership (OGP) commitment -, which included organizing peer-learning workshops with ministry of finance representatives from Canada, Uruguay and Mexico. The ministries of finance from Colombia, Argentina and Uruguay have come together to share experiences and learn from each other, in coordination with expert organizations and CSOs. GIFT will encourage members to consider this topic and thematic area when developing and reviewing their OGP action plans; and will document cases of the mainstreaming of GRPFM, focusing on the roles and value of transparency and public participation. Lessons will be disseminated in a webinar and peer-learning series.

On the SDGs, various stewards have expressed interest, with GIFT holding workshops on the links between fiscal transparency, public participation and budget framing for the SDGs ([series](#)). This work takes into account different methodological [approaches](#) that countries are using to link the budget with the SDGs. Mexico is considered a pioneer in this regard. In partnership with the United Nations Children's Fund (UNICEF), GIFT will develop training materials and support Egypt in the implementation and pursuit of actions toward having a more transparent budget allocations for children and youth rights, meaningful engagement with CSOs, and development of relevant and user-friendly budget information and knowledge products.

d) Budget authorities/CSO partnerships: using data for monitoring

The impact of opening up budget information depends on whether it is used and if its use results in accountability. The GIFT network promotes specific government-civil society partnership events, as scalable participation initiatives that enable collaboration in a semi-formal flexible setting for dialogue among different stakeholders, towards the achievement of specific objectives. Two (2) different models are used under this strategy:

- Firstly, events aimed at improving public investments management, where governments and CSOs can openly participate in the #DataOnTheStreets Rally: People who registered for this event review and monitor construction projects dataset and select the projects to visit, comparing the project status in the presented and documented information (what they see on the dataset), with actual physical accomplishment (what they see on in reality). In 2017, such an event was held in Mexico; while in 2018 and 2019, events were held also in Chile and Colombia. In 2021, the rally can resume in at least 3 countries (Mexico, Chile and Colombia). As 'on the street' rallies are more difficult to conduct in the context of the pandemic, GIFT will be open to combinations of online and field-monitoring modalities should additional stewards request the network's support.
- Secondly, coalitions towards better PFM: In 2019, the Better Budget Dataquest for Sustainable Development was introduced to encourage collaboration in evidence-based policy analysis. The Data quest typically takes the form of a one-day event, where teams explore certain dataset(s) enabling better understanding of a particular subject, and providing an opportunity for data publishers to expand budget and data literacy and increase awareness and engagement. In 2019, data quests were held in 7 countries: Argentina, Costa Rica, South Africa, Indonesia, Mexico, Colombia and Uruguay. Although in 2020, only Mexico, Indonesia and Costa Rica organized data quests, several countries have expressed interest in organizing these activities in 2021 including Argentina, Brazil, Colombia, Costa Rica, Croatia, Indonesia, Mexico, South Africa and Uruguay.

2. Increasing and improving peer-learning, knowledge exchange, technical collaboration and harnessing digitalization to engage the public and increase access to meaningful information (including guidance on the development of IT and digital tools)

GIFT will continue to develop a peer-supported training program, enhancing understanding of fiscal transparency norms and experiences from countries that have achieved good levels of fiscal transparency, considering user needs. GIFT's model of peer-collaboration, extending beyond the specific actions of the coordination team, is key to the achievement of high impact results by:

- promoting trust among peers to collaborate in the sharing of knowledge and tools.
- enabling economies of scale in advancing the agenda, providing good practices in the form of developed processes, methodologies and tools.
- facilitating dialogue between civil society and governments in a collaborative manner. The discourse of the stewards has shifted from improving fiscal transparency in a normative sense, to adopting a user-centered approach towards meaningful fiscal transparency.
- providing possibilities and aspirations for stewards, creating a race-to-the-top culture leading to innovation and sustained gains.

GIFT compiles a dashboard of the actions being implemented by stewards, providing an understanding of their current and future priorities. This informs GIFT's work agenda. Emerging areas of interest include the publication of open fiscal data towards social and economic objectives; an enhanced focus on increasing the number and types of users of fiscal information

through literacy efforts; specific thematic areas, mainly on gender, performance and SDGs; and on integrating public participation along the budget cycle.

a) Peer-collaboration and technical assistance for stewards

Over the past six years, the GIFT network has successfully used its model of technical collaboration, peer-exchange, and dialogue with government and civil society users of information. The annual general stewards meeting provides a forum where all stewards exchange their experiences and ideas; and define and advance GIFT's value proposition, core strategies, objectives and main areas of action. The topics for each annual meeting are decided on collaboratively, taking into consideration the trends identified from actions included in the dashboard. Regular peer-exchange opportunities are also provided (through webinars or similar tools) to collaborate on specific areas. Similar to 2020, GIFT will have a virtual general stewards' meeting in 2021, over 4 to 5 days, in multiple time zones in order to include as many stewards as possible. The GIFT members will essentially generate the agenda.

More targeted in-depth technical collaboration will continue to be provided by request. This support typically entails engaging fiscal openness experts and peer practitioners on how to improve fiscal openness and overcome barriers. GIFT is currently supporting Mongolia, Ecuador, Benin, Liberia, Nigeria, Serbia, Bosnia and Herzegovina, North Macedonia among others.

b) Fiscal transparency online course

Most of the activities to develop and launch the online training course on fiscal transparency, funded by the U.S. Department of State, will take place during 2021, including the video production of the course, its piloting and implementation (in English and in French). The target audiences for this course are government officials (ministries of finance, legislatures, and national supreme audit institutions) and CSO representatives in the close to 60 countries (primarily in Africa) that failed to meet the 2019 Fiscal Transparency Report's ([FTR](#)) minimum standards. The course contents will draw on the unique diversity of the network, utilizing the expertise from international organizations, including the IBP, International Monetary Fund (IMF), the World Bank, Public Expenditure and Financial Accountability (PEFA) secretariat, Organization for Economic Co-operation and Development (OECD), and International Federation of Accountants (IFAC), as well as the knowledge and experience of GIFT steward practitioners that have advanced fiscal transparency policies and practices in their respective countries, thereby providing examples of concrete steps that countries have taken to successfully increase fiscal transparency and opportunities for peer-learning.

The course contents were developed in 2020 and will be piloted by May/June 2021. The course will then be offered 3 times in 2021, twice in English and once in French. A minimum of 200 participants from at least 20 countries will take the course during the project. After the project has ended, the online course will continue to be an open source of knowledge for users, serving as a public good for anyone to access online. Specifically, IBP will host and manage the online platform for the course making the course available for at least 4 years after the completion of the project.

c) Digital tools for user-centered fiscal transparency

The adoption of targeted digital tools has constantly been on GIFT's agenda, with it aiming to generate worldwide gains in fiscal transparency by using digital tools in a strategic way, and building on global experiences and lessons in the process. Through peer-exchange and technical collaboration, GIFT has been involved in the development, improvement and publication of governance information emanating from digital tools, including in the development of 14 fiscal transparency portals. GIFT has also supported the development and use of the [Open Fiscal Data Package](#) (OFDP), a simple, open, technical specification for publishing government budget and spending data. Since 2019, there has been an enhanced uptake of ministries of finance publishing budget and spending open data, as well as the more solid external use of this data. Through support and peer-exchange, 12 countries, and 3 local governments have published budget and spending open data, with 3 more in progress, and a local government publishing data independently, using the online tools available. It is anticipated that GIFT will need to increase its support and scope in this regard. Finally, together with the Open Contracting Partnership, GIFT has developed an extension of the Open Contracting Data Standard, which requires the interoperability of treasury and e-procurement systems. As such, GIFT is well-positioned to continue the development of complementary data schemas, linking data for richer analyses and insights to improve governance.

For 2021, GIFT will scale-up efforts in this regard and become more results-oriented, undertaking the following activities:

a. Fiscal Open Data Services

- Data schemas. GIFT is ready to broaden its work beyond the development of budget and spending data schema, towards a schema for revenue and cross-cutting subjects, in collaboration with relevant specialized organizations, including on environmental finances, non-financial performance, and gender-responsive budgeting.
- Guidance and technical support to structure and clean data. Publishers normally face significant challenges in correctly structuring data for publication. Providing guidance and support in this regard will provide for greater publication, and importantly better data quality.
- Tech to publish and use open data. Tools for packaging different data schemas will form part of the Open Fiscal Data Package Structure to enable publication. Tools will also be included for developers and data scientists to promote reuse.

b. Open Data Services

GIFT will contribute in:

- Facilitating governments transition to systematically publish public finances open data, enabling its use and reuse by the public.
- Providing guidance on how to structure open data for topics that have important international relevance for sustainable development, including environmental finances, non-financial performance, and gender-responsive budgeting.
- Enabling the interoperability of data schemas to enhance the possibilities of the use of data in analysis and decision making, at the country and international level.
- In partnership with the Global Data [Barometer](#), housed at the Instituto Latinoamericano de Datos Abiertos (ILDA), GIFT will contribute to the development of the public finance module, a global measure of how governments are publishing and using open fiscal data for accountability, innovation and social impact.

- c. GIFT's [Tutorial on fiscal transparency portals: A user-centered development](#). Based on its experience of working with stewards in building fiscal transparency portals addressing users' needs, the GIFT Coordination team produced a Tutorial. The Tutorial explains the importance of publishing budget information and provides steps for developing a budget transparency portal or platform using a user-centered approach. It is available in [English](#) and [Spanish](#). GIFT will continue working with network members and partners who wish to enhance their portals

utilizing this approach and experience, such as Mongolia, the Dominican Republic, Ecuador, Egypt, and the City of Bogota, who have requested the network's collaboration for 2021.

3. Consolidating GIFT as a cohesive action network comprised of champions, set to become a source of knowledge, experience, innovation, practices that have impact, and as such inspiration to the global community working on accountability, citizen empowerment and anti-corruption issues

GIFT's plan for 2021 requires stronger engagement from the GIFT stewards, including some assuming leadership roles in one or more of GIFT's activities, forming working groups and workstreams and identifying the resultant deliverables and outcomes expected. The network will be stronger to the degree that stewards participate and, simultaneously, benefit from the opportunities provided by the network for peer learning and collaboration.

- a. Stewards have indicated that GIFT's membership should expand to achieve more global coverage, with additional stewards sought in Africa, Europe and Asia. It was however also agreed that while the geographic representation within GIFT should be broader, any move to expand membership should be manageable under the current working model. The specific goals could be to include 3 additional members in the period 2021, including 2 additional governments (Cameroon, Cote d'Ivoire and the City of Bogota have expressed interest in joining the network).
- b. Regarding GIFT's coordination team, the lead stewards are in broad agreement that the current working model is adequate for the network's purpose, and that its lean and flexible structure is effective.

While the composition of lead stewards should include more governments and CSOs to increase membership diversity, the current governing model works for now and should as such be maintained for the next period.

An on-going activity related to the governance of the network pertains to the pending discussions between the lead stewards and IBP board. In 2019, IBP's board requested the GIFT network director to make the case, about the convenience for IBP to continue hosting GIFT. After several lead steward discussions on the matter, IBP's board has been invited to play a more active role in its fiduciary responsibilities, while allowing the main lead stewards (the World Bank and the International Monetary Fund) to continue playing the strategic governing guidance and ownership role they have committed to (support for funding, strategic advice, advocacy roles and network membership decisions). In this new arrangement, the GIFT director is to meet annually with the board. The IMF and World Bank representatives are to also meet regularly with the IBP board to have information and coordination exchanges. It is important to bear in mind that in such a setting, IBP will continue to have full influence over GIFT's decisions, as all GIFT operations are part of IBP, and lead stewards' decisions are taken by consensus. However, the proposed changes would help consolidate the governance and tighten the accountability of GIFT, setting out very clear roles for all stakeholders.



Timeline	GIFT network summary of activities in 2021
1st Quarter	<ul style="list-style-type: none"> -Lead stewards meeting -FOA one on one meetings and country tailored workshops -West-Balkan countries technical collaboration workshops -Mongolia MoF OBS training -Ecuador OBS improvements training -Online fiscal transparency course production -Fiscal transparency portals meetings -Global data barometer methodology -Rallies and data quests in the GIFT network community -Guanajuato – Bogota Latam fiscal transparency portals seminar -Egypt SDG budgeting project launching -Tax transparency principles workshop -Development of the new GIFT Website
2nd Quarter	<ul style="list-style-type: none"> -West-Balkan countries technical collaboration workshops -Mongolia MoF data quest and virtual school -Ecuador OBS improvements training -General Stewards' meeting (Tax transparency principles summit) -FOA tailored technical assistance -Online FT course pilot -Egypt SDG budgeting project development -Innovative approaches for inclusive budgeting, webinar series -Launch of the new GIFT website
3rd Quarter	<ul style="list-style-type: none"> -FOA tailored technical assistance -Online FT course English edition -Global Data Barometer development -Egypt SDG budgeting project development
4th Quarter	<ul style="list-style-type: none"> -FOA tailored technical assistance; public mechanism launching -Online FT course French edition -Lead stewards meeting -Innovative approaches for inclusive budgeting, webinar series
Throughout the year	<ul style="list-style-type: none"> -Provide tailored technical collaboration and practical assistance on IT and open data