

Fiscal Openness Fact Sheet

KEY TAKEAWAYS

- ✓ Fiscal openness commitments are the most popular policy area within action plans for members of the [Open Government Partnership \(OGP\)](#) and have delivered many of OGP's strongest results.
- ✓ A majority of commitments focus on increasing the transparency of fiscal information, but commitments that include participatory and oversight elements show even stronger results.
- ✓ OGP members should aim to include more participatory and oversight elements into future fiscal openness commitments, especially for monitoring the use of pandemic recovery funds.

WHY FISCAL OPENNESS?

Citizens deserve to know and have a voice in how their government is getting money, what is being prioritized for spending, and whether the money is being used effectively. Given the added financial hardships caused by the COVID-19 pandemic, public oversight of government spending is more essential than ever before. Fiscal openness – which encompasses transparency, public participation, and legislative oversight throughout the budget and fiscal cycle – delivers greater value for money and reduces the cost of borrowing. Participatory budgeting, especially, can improve the efficiency of public service delivery and strengthen tax compliance.

STATUS QUO

- **Focus is needed on participation.** In general, [OGP countries are better at](#) disclosing key budget and spending information and allowing for public audits (transparency and oversight), but provide few opportunities for people to give input into plans and audits (participation).
- **Participation gets results.** One-third of participatory budgeting commitments show strong early results. This is significantly higher than the global average for all commitments.
- **Local examples stand out.** The first 20 local governments to join OGP showed that fiscal openness commitments at the local level can be particularly ambitious and effective. Over one-third of their fiscal openness commitments led to strong early results, and 80 percent of their participatory budgeting commitments were highly ambitious.

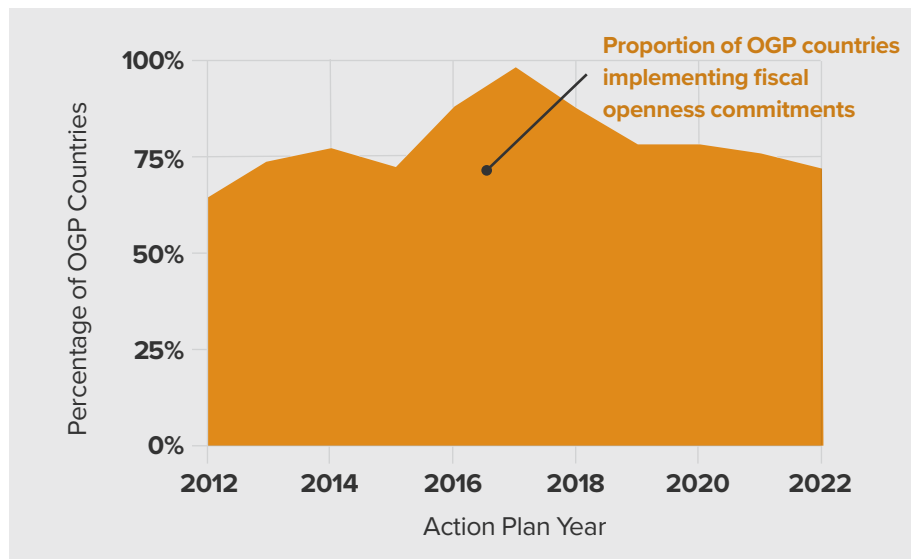
This fact sheet covers all commitments submitted as of June 30, 2023. As of this date, OGP consisted of 76 national and 104 local members.

Open
Government
Partnership

COMMITMENT PROGRESS

Fiscal openness has been a consistently popular policy area among OGP countries (see figure below*). Over two-thirds of active national action plans and one-quarter of local action plans currently include a fiscal openness commitment. Altogether, 111 members have made a total of 756 fiscal openness commitments since OGP was established in 2011, which is more than nearly any other policy area.

*Figure displays commitment trends at the national level due to recent growth in local members.



WHAT ARE OGP MEMBERS DOING?

- Publishing budgets and other fiscal information, including COVID-19 emergency funds and public debt
- Increasing public participation in budgeting, specifically participation of women and under-represented groups
- Opening budgetary oversight through feedback mechanisms
- Ensuring fiscal information is published in accessible language
- Applying fiscal openness to specific sectors (e.g. education, health)

WHERE TO NEXT

The following recommendations summarize key actions for OGP members to implement:

Oversight and Accountability

- Move beyond transparency of budget planning and approval to disclose data on budget execution, performance, and oversight. Consider disclosing data on revenue projections, tax expenditures, and equity of spending.
- Create [independent](#) and [legislative public oversight](#) mechanisms to ensure COVID-19 recovery funds are spent effectively and equitably. Ensure that the public can support [audit institutions](#) in their work.

Civic Participation

- Increase citizen participation and monitoring throughout the budget cycle, including planning, execution, and oversight.
- Apply open and participatory budgeting to specific sectors such as education and health care.

Inclusivity

- Include [gender-responsive budget reviews](#) to ensure that public resources are allocated in ways that promote gender-equitable spending and represent the interests of all citizens.



NOTABLE COMMITMENTS

Recent Results



North Macedonia - Building an Open Finance Portal (2018)

North Macedonia set out to improve transparency of national and local-level budget expenditures through their 2018 action plan. In 2019, the Ministry of Finance, in partnership with the International Republic Institute and the United States Agency for International Development, released a [public database](#) that contains information on the spending of state-funded institutions. The database publishes information automatically every 15 days and is adapted for people with impaired vision.



Uruguay - Improving Budget Transparency with Citizen Feedback (2018)

As part of their 2018 action plan, Uruguay conducted several consultations with users of their budget transparency portal to identify areas for improvement or potential new functions. Citizen feedback incorporated into the portal included adding new content, revising existing content to be more readable, improving the search function, and ensuring that data is published according to the Open Fiscal Data Package.



Quintana Roo, Mexico - Co-Creating Budget Transparency Platform (2021)

As part of its first OGP action plan, Quintana Roo held co-creation roundtables to identify citizens' needs for the creation of a budget transparency platform. The [platform is published](#) and provides information on the budget cycle in open data format, with cross-cutting annexes on gender and anti-corruption. Now, Quintana Roo has [committed to](#) making the platform more user-friendly as part of its current action plan.

Commitments to Watch



Côte d'Ivoire - Institutionalizing Participatory Budgeting (2022)

Côte d'Ivoire's current action plan includes a commitment to institutionalizing participatory budgeting practices at the local level. Participatory budgeting has been a consistent area for reform in Côte d'Ivoire's previous action plans, and this commitment seeks to amend their decree on decentralization to ensure its sustainability moving forward. Going forward, Côte d'Ivoire intends to build on participatory budgeting commitments to advance open government at the local level.



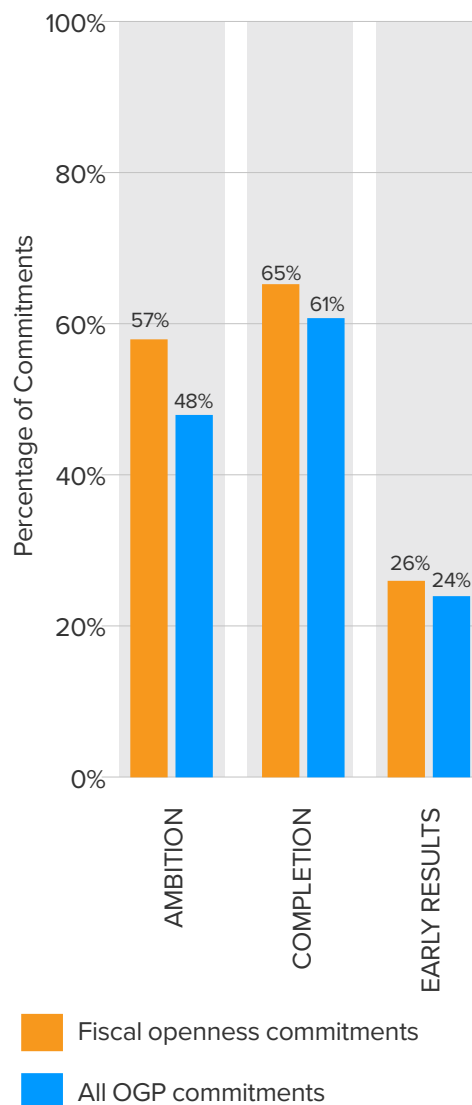
Khoni, Georgia - Piloting Participatory Budgeting (2023)

In hopes of increasing opportunities for citizen engagement, Khoni is currently committed to implementing a participatory budgeting program. The city will issue a public call for project proposals and allocate funds to the winning projects selected by citizen voting.

IRM QUICK STATS

According to OGP's Independent Reporting Mechanism (IRM), fiscal openness commitments tend to have much higher ambition than the average OGP commitment, along with slightly higher completion and early results rates.

Commitment Performance



Ambition - Ambitious commitments are those that have substantial potential for results, according to the IRM.

Completion - Completed commitments indicate that the commitment was substantially or fully implemented within the action plan period.

Early Results - Strong early results indicate the commitment made significant improvements to government openness.