

The Question of the Quality of Fiscal Information from a Public's Perspective

Transparency and Beyond: Harnessing the Power of Accrual in Managing Public Finances Seminar – IPSASB – IMF - WB

Juan Pablo Guerrero

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#FiscalTransparency

Contents

1. The demand for fiscal information in developing countries
2. What does “good quality” fiscal information look like: The civil society perspective
3. What can governments do to disseminate better quality and relevant fiscal information?
4. What can a network such as GIFT do?

Transparency Portal - Proactive Disclosure Information Searches in Mexico 2007-2017

February 2007- February 2017	225 million searches
Public Servants Directory	39 %
Procurement Info + contracts lists	18 %
Organizational Structure of Agencies	12 %
Salaries-Benefits of Public Servants	10 %
Permits, Concessions, Franchises	9 %
Services Provided	2 %
Normative & Regulatory Framework	1.6 %
Procedures, Requirements, Formats	1.1 %
Budget Info. & Financial Statements	0.8 %
Audit Reports	0.6 %
Others	5.9 %

How Does Civil Society Use Budget Information?

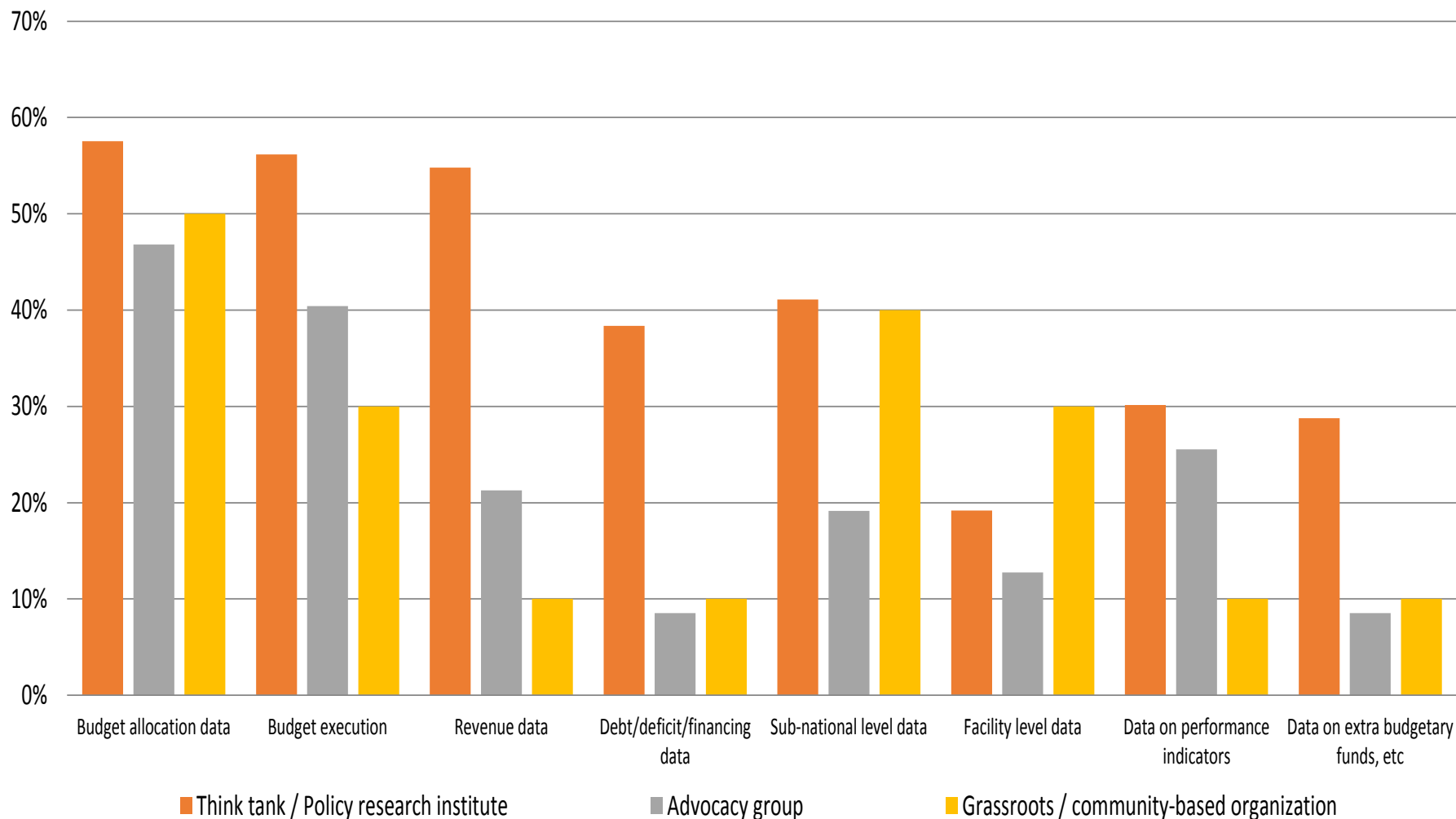
Mapping Fiscal Transparency Gaps & Needs in Developing Countries

Paolo de Renzio (IBP) & Massimo Mastruzzi (WB)-2016

- Online survey instrument, based on a questionnaire filled in by CSOs in 4 areas:
 - 1) current uses of budget information
 - 2) issues in accessing budget information (quality)
 - 3) data needs
 - 4) potential new uses
- 800 CSOs invited, 176 responses from 70 countries

Use of Data by Type of CSO (what kinds of budget documents/data have you used most often?)

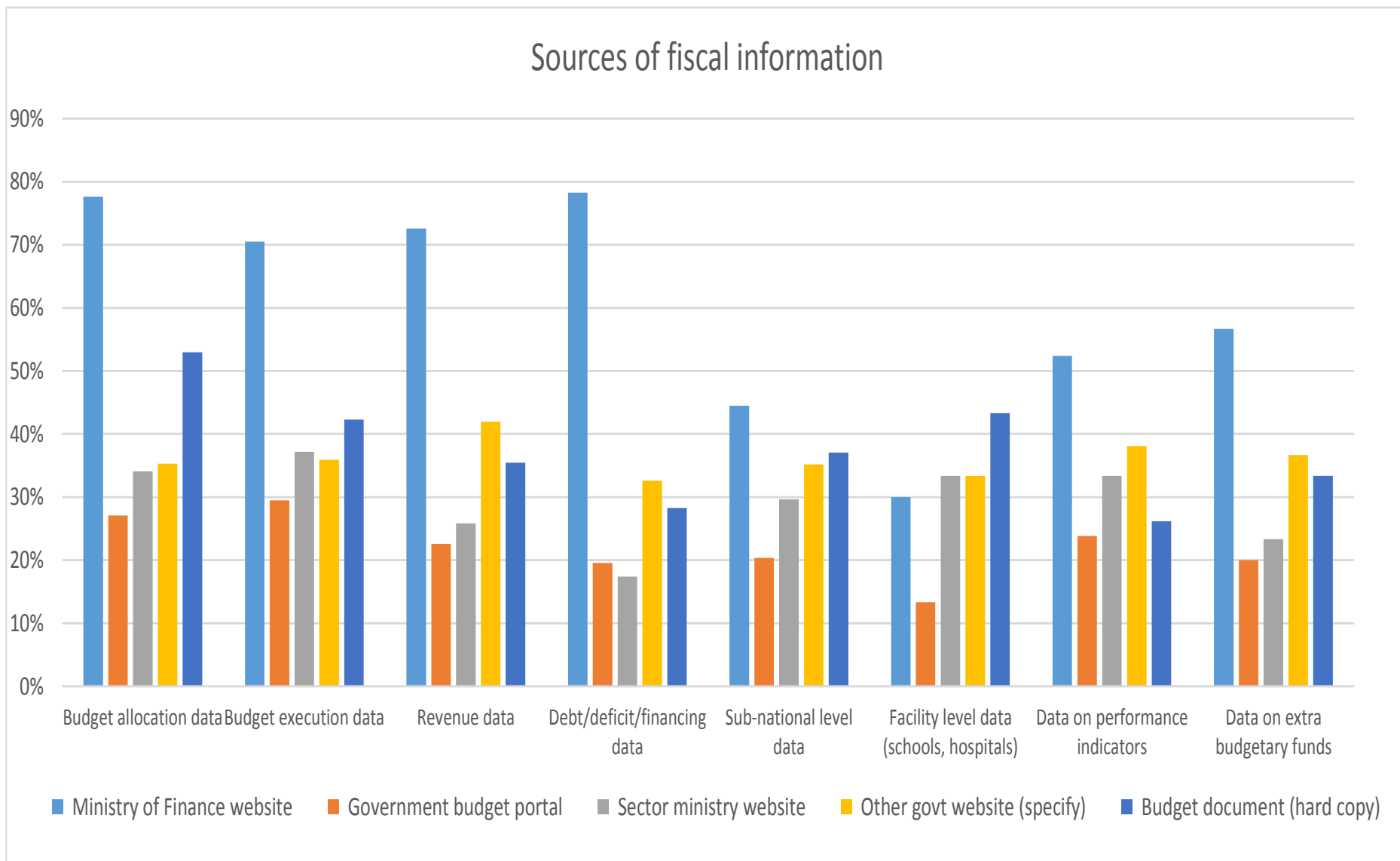
Use of Fiscal Data by Type of Organizations



Use of budget documents by CSOs (De Renzio-Mastruzzi)

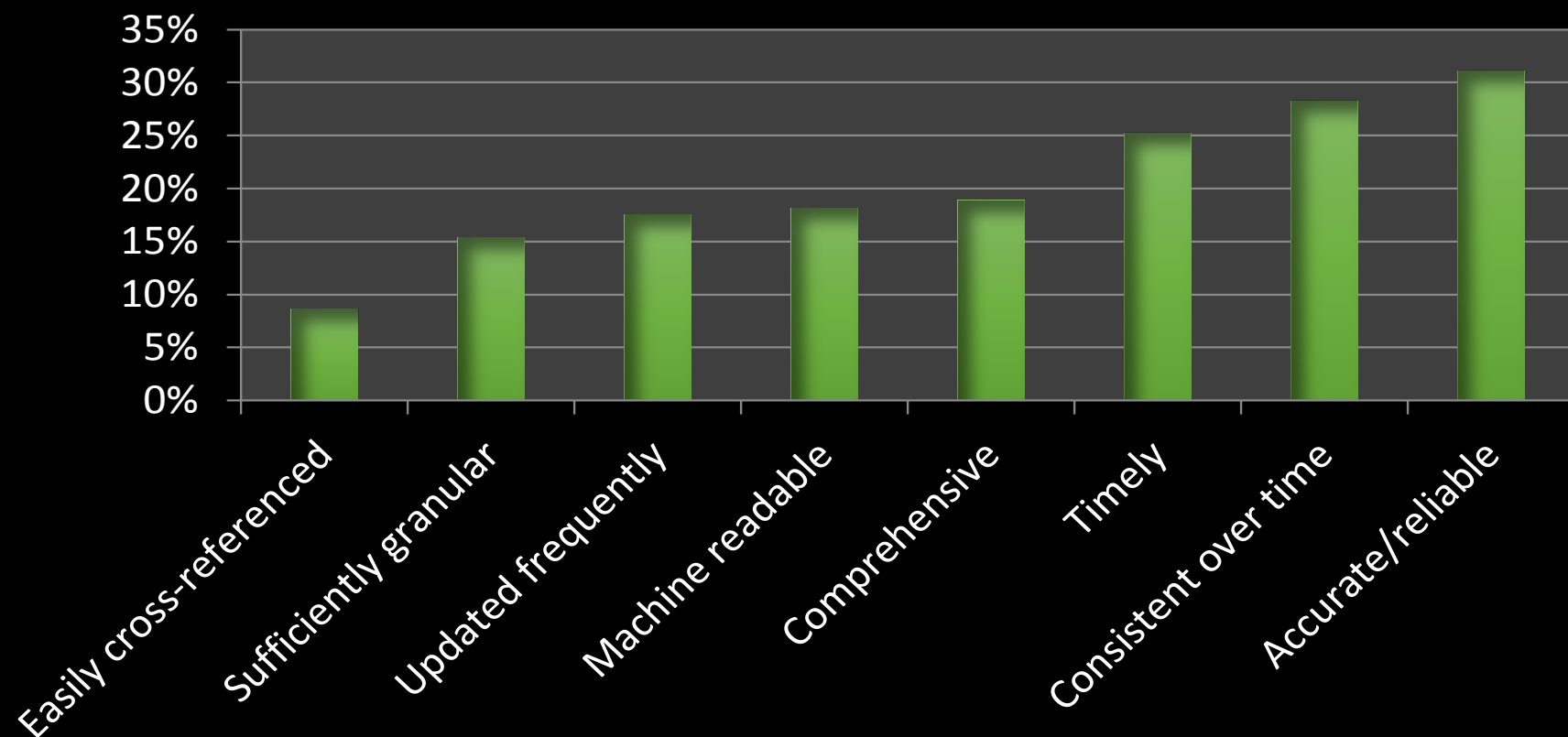
- Enacted Budgets and Budget Proposals are the most utilized documents
- Year-End Reports are used by only a third of the surveyed groups (with large discrepancies across regions)
- Citizen Budgets and Mid-Year Reports are rarely used as inputs
- Audit Reports are used in a very low rate across all regions

Location of Budget Information (Question: where do you access this information?)



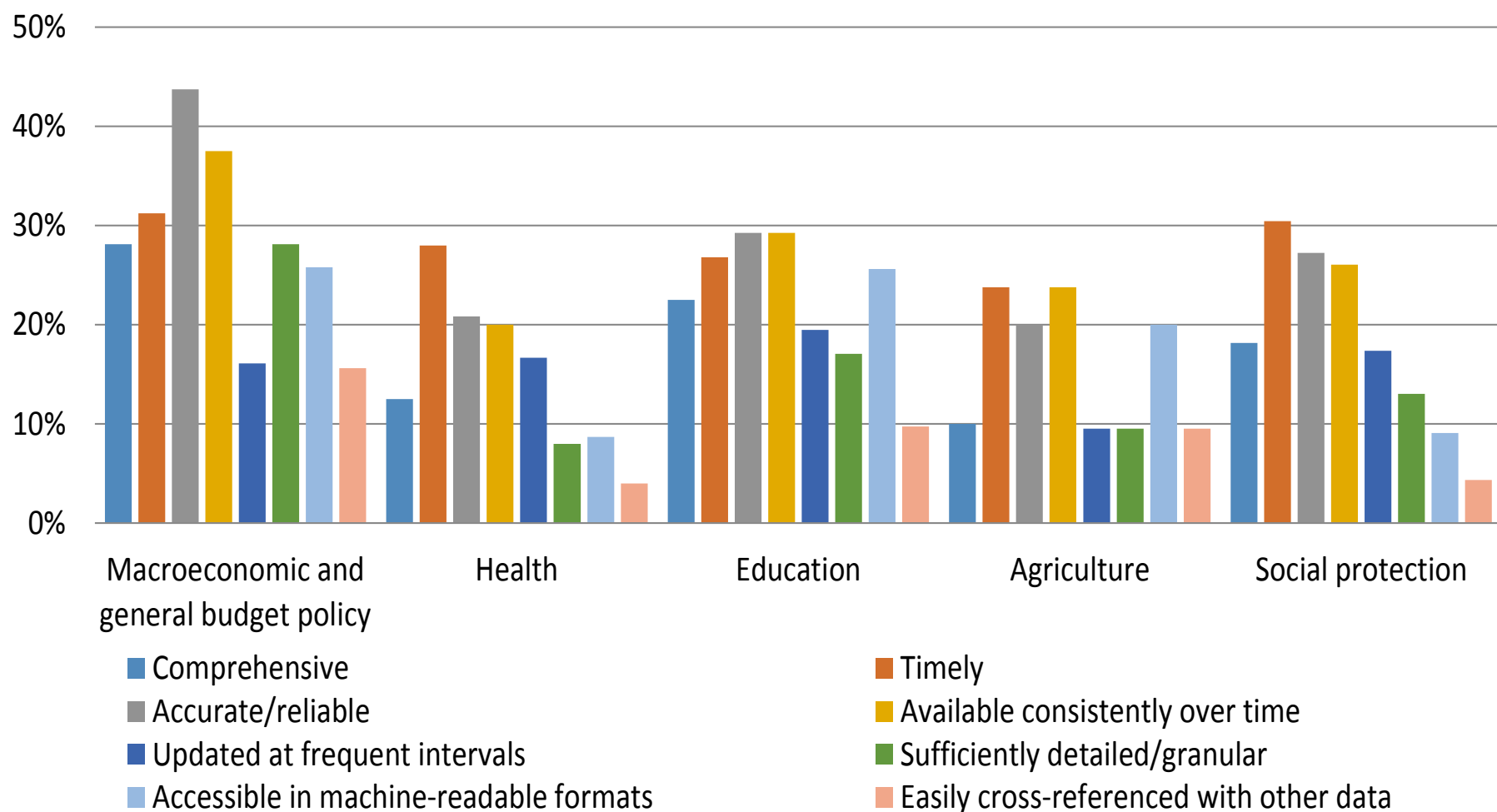
Quality of Budget Information (Question: How does budget information rate in terms of quality? Eight dimensions, scale 1 to 10)

Quality of budget information



Quality of Dissemination by Sector (Question: How does sector Information rate in terms of ...? Eight dimensions, scale of 1 to 10)

Quality of dissemination by sector of interest

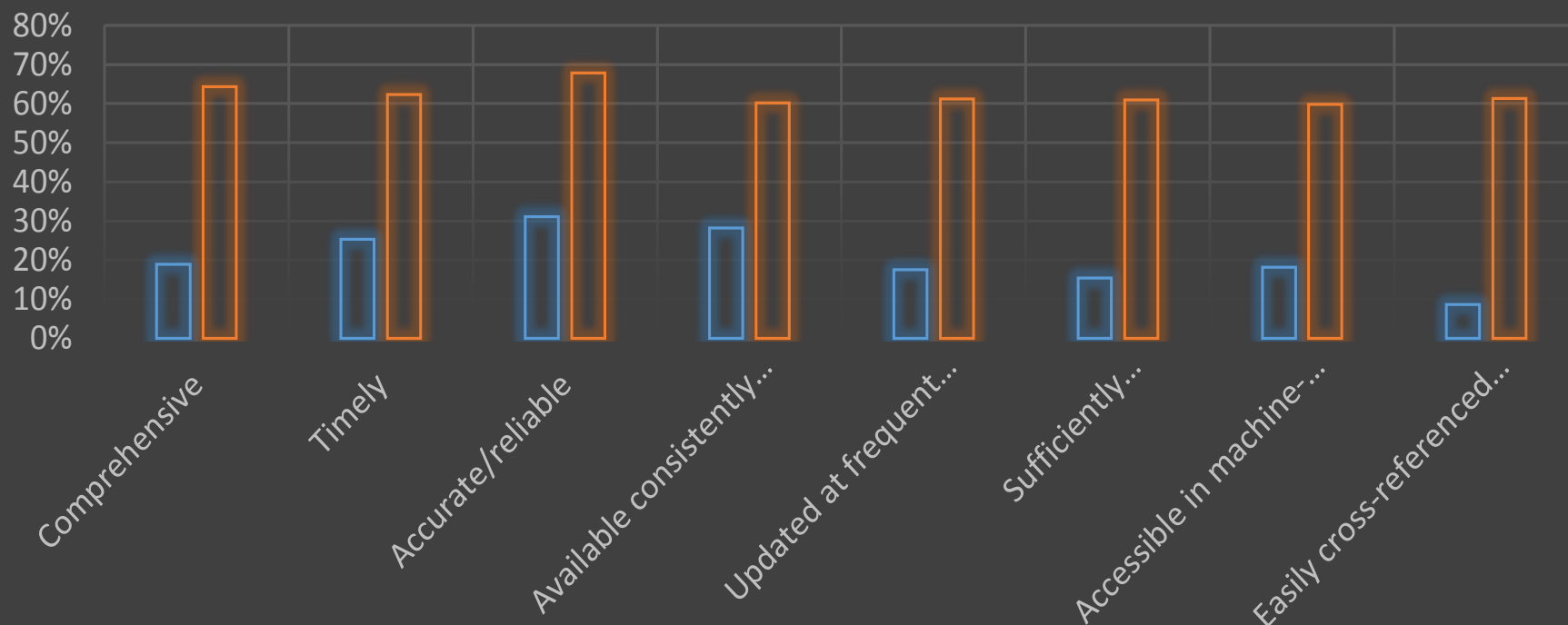


Comparing Quality Perceived with Relevance Attached to Data

(Question: how does fiscal info. rate in terms of quality/relevance, scale 1-10)

Quality vs. relevance of data

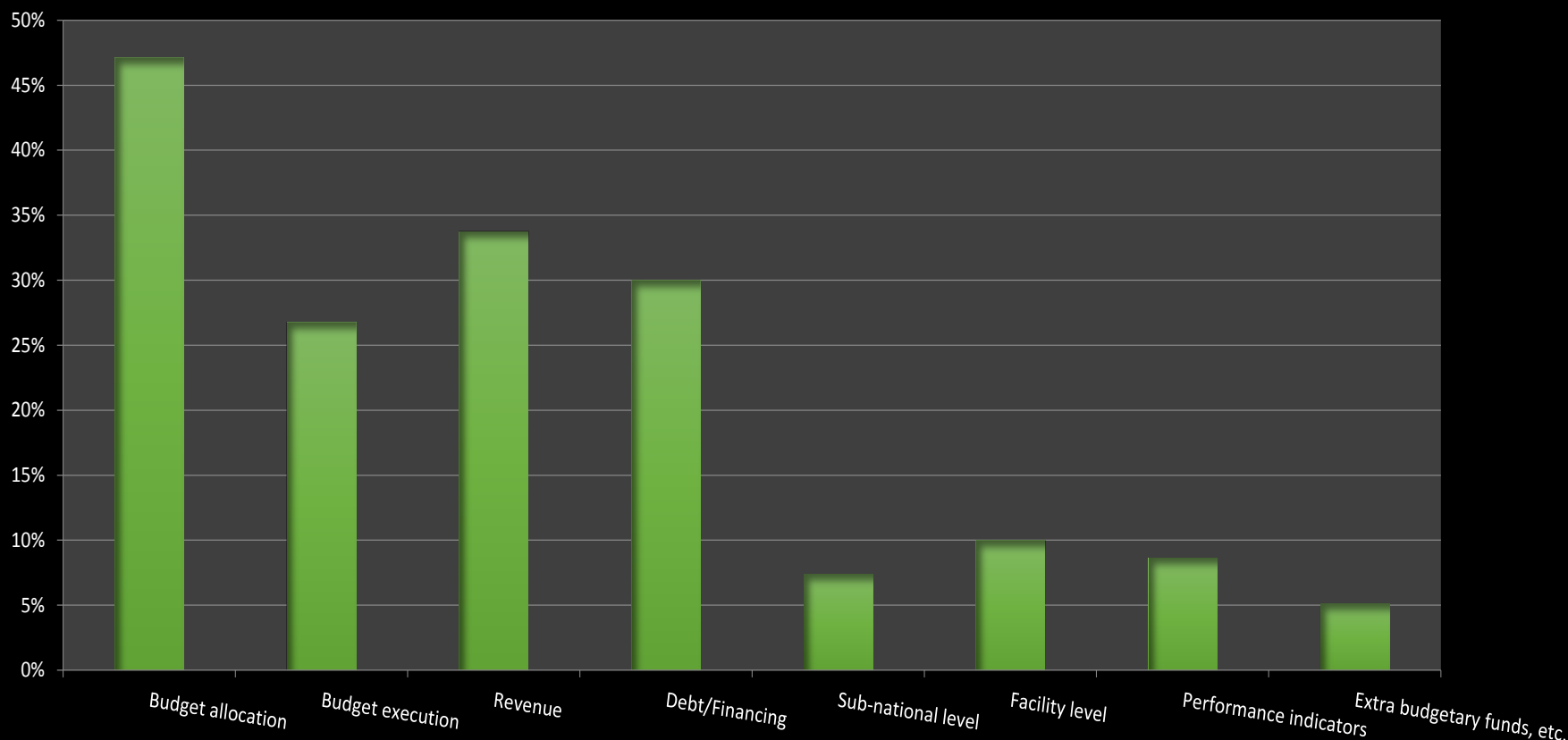
Quality Relevance



How Accessible is the Data for CSOs

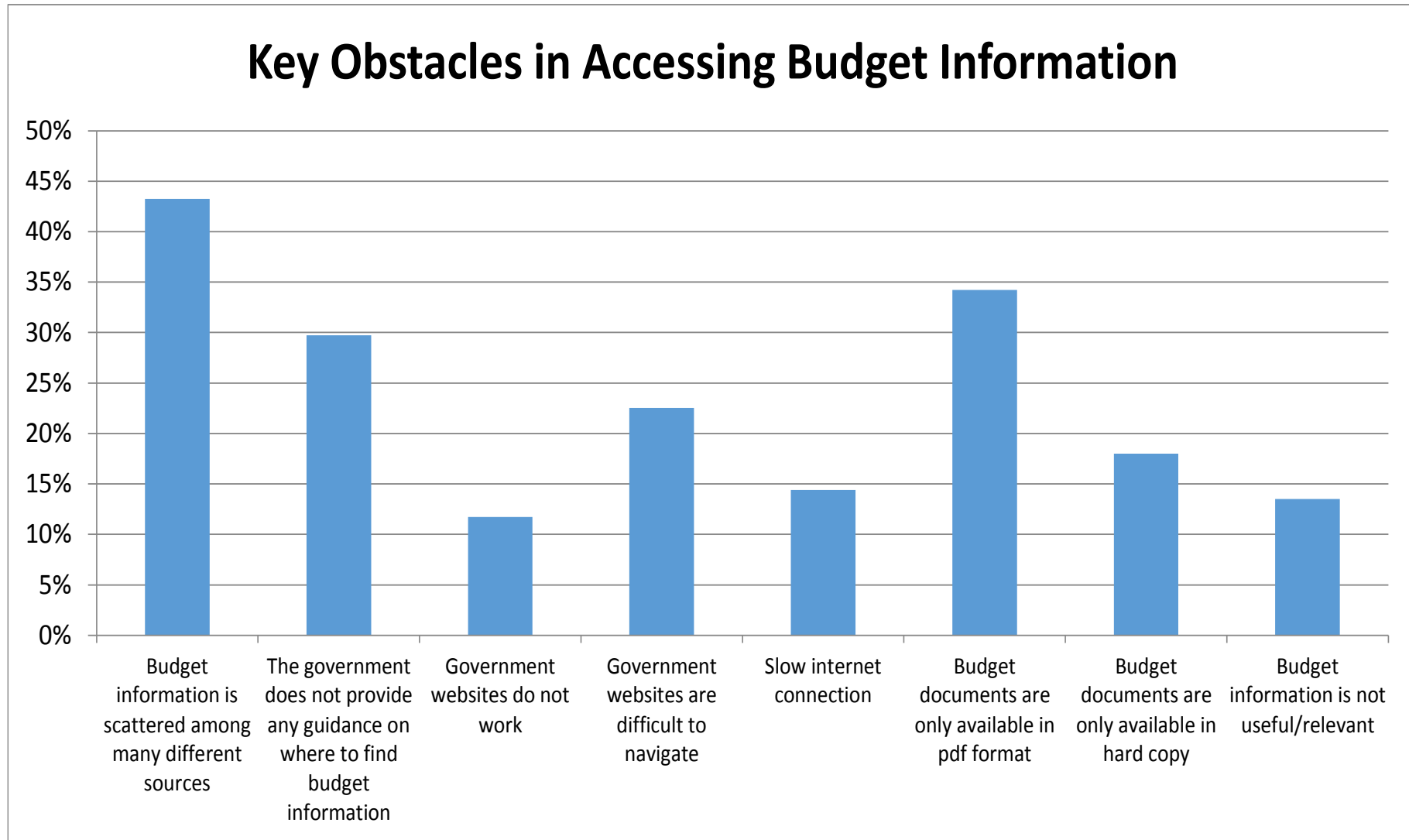
(Question: How accessible are different types of budget information provided by your government? Proportion of respondents reporting ratings of 8 or above on 1-10 scale)

Accessibility of fiscal data



Key Obstacles in Accessing Budget Information

(What are the key obstacles that you face in accessing budget information for your work?)



How Does CSO Use Budget Information?

CONCLUSIONS (De Renzio-Mastruzzi 2016)

- Mismatch between government efforts and CSO needs
- Aggregate budget information is often available
- Agency/facility level data, performance, off budget is much less available
- Need for information linked to service delivery and populations needs: linking budget with outcomes
- Quality is a big issue, including comprehensiveness, accessibility, timeliness and usability

How Does CSO Use Budget Information?

RECOMMENDATIONS (De Renzio-Mastruzzi 2016)

- Address specific transparency requirements with new/enforceable legal frameworks
- Change data formats to facilitate access +understanding/analysis
- Increase dissemination efforts: fiscal transparency portals + more outreach and awareness
- Disclose more types of budget information:
 - a. Local-level budget information
 - b. More detailed sector data, including facility-level data
 - c. Additional information on revenues
 - d. Detailed performance information
 - e. Data on large investment projects

GIFT High-Level Principles on Fiscal Transparency, Accountability and Public Participation

H-L Principle 4: Governments should communicate the objectives they are pursuing and the outputs they are obtaining with the resources entrusted to them, and endeavor to assess and disclose the anticipated and actual social, economic and environmental outcomes.

Guide on Principles and Mechanisms of **Public Participation** in **Fiscal Policy**

guide.fiscaltransparency.net



GIFT

Public participation cases by stage of budget, policy cycle, and lead institution

Stage in Budget and Policy Cycle	Lead institution			
	Executive	Legislative	Supreme Audit Institution	Non-state
Budget and policy preparation and selection	Brazilian Policy Councils	Canadian Finance Committee Pre-Budget Consultations		
	Philippines Bottom-Up-Budgeting			
	Korean Advisory Committees			
Budget enactment		Croatia Commission on Fiscal Policy		
Budget implementation	Mexican Rural School Infrastructure			
Evaluation and audit	Korean Advisory Committees		Philippines Citizen Participatory Audit	Kenyan Social Audit of Constituency Fund
				Social Audit in Andhra Pradesh, India

MUCHAS GRACIAS

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 @FiscalTrans

guerrero@fiscaltransparency.net

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