

Preface

by

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Budget transparency brings many benefits for citizens and for society. Openness, trust and public accountability are among these benefits. Increasingly, fostering budget transparency is also seen as vital to promoting integrity in public governance and strengthening anti-corruption policies.

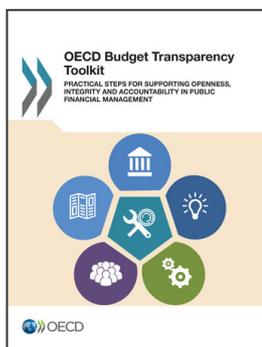
However, putting budget transparency into practice can sometimes appear as a daunting task: Where should a country begin in implementing a reform agenda? Where should citizens and civil society organisations focus their efforts, to make a meaningful impact in realising these potential benefits?

In fact, until the mid-1990s there was no internationally-recognised definition of fiscal transparency or budget transparency and no codification of what these terms comprised. Since that time a number of international institutions have developed standards, guidelines and assessment tools to promote greater openness in public finance management. The main international instruments have been revised extensively since 2014. The production by the OECD of this *Budget Transparency Toolkit, with Practical Steps for Supporting Openness, Integrity and Accountability in Public Financial Management* is therefore timely and very pertinent. It is a way to introduce practitioners to the various standards and guidelines that are available, help them understand how these materials complement each other and allow users to go beyond the level of principles and theory, to action and impact. The Toolkit is an important contribution to disseminating and standardising recognised good practices in budget and fiscal transparency to those inside and outside governments around the world. And this makes it a very valuable tool in promoting open, responsive government and in supporting global anti-corruption efforts.

We welcome the OECD's introduction of this *Budget Transparency Toolkit* with the participation and collaboration of the broader global community of budget and fiscal transparency institutions, including the International Monetary Fund, the World Bank Group, the International Budget Partnership, the International Federation of Accountants and the Public Expenditure and Financial Assessment Program, all of which are members of the Global Initiative of Fiscal Transparency (GIFT) Network, along with the OECD itself. The Toolkit both reflects and illustrates the increasing consensus about what constitutes good practice in openness about how public money is raised and spent. Increasingly, the various international instruments recognise the diversity of country contexts by setting graduated standards rather than stipulating a single set of practices. The reader has a very useful tool to serve as a guide to basic questions and crucial issues,

while also reinforcing some key practical messages about budget and fiscal transparency, drawn from this extensive international corpus of material. For example, the Toolkit defines ‘openness and civic engagement’ as one of the five elements in its organising framework, reflecting the most current insights into this important aspect of modern budgeting.

The GIFT network is pleased to have worked with the OECD in producing this Toolkit. The Toolkit illustrates one of GIFT’s objectives in action: the promotion of more comprehensive and coherent efforts to extend fiscal transparency in pursuit of the GIFT High Level Principles on Fiscal Transparency, Participation and Accountability. It is especially important that the Toolkit acknowledges that citizens and taxpayers need to be placed at the core of efforts to increase transparency and accountability for the management of public resources. Opening up budgets and public financial management, and providing spaces for direct citizen engagement, can reduce corruption and waste, and increase the odds of taxes being used to deliver quality public services and to achieve real improvements in living standards and in social, economic and environmental outcomes. As such, this Toolkit is a meaningful response and a very valuable contribution to the search for practical and innovative solutions to today’s challenges of open, transparent and inclusive budgeting.



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