



22.10.2014

His Excellency Mr. Ban Ki-moon  
Secretary-General of the United Nations  
United Nations Headquarters, New York, USA.

Copy:  
Helen Clark, Administrator, UNDP  
Amina J. Mohammed, Special Advisor, Post-2015 Development Planning  
Mr. Jan Eliasson, Deputy Secretary General of the United Nations

Dear Secretary-General,

**Re: The Importance of Transparency and Accountability in the Post-2015 Development Framework**

Civil society partners from more than 50 countries congratulate the United Nations' Open Working Group (OWG) on the latest draft of the Sustainable Development Goals (SDGs). Given our shared concerns about the need for transparency and accountability to citizens, we strongly endorse the recommended goals and targets that emphasize greater transparency (16.10), public participation (16.7), and accountability (17.18 and 17.19) in development efforts.

In moving towards the final stages of defining the goals and indicators for the post-2015 development framework, we urge you to ensure that transparency, participation and accountability remain at its heart. As the attached briefing shows, there is increasing evidence that budget transparency, expenditure monitoring and accountability are crucial to ensure the framework is adequately funded and achieves its goals.

There are two main ways to ensure this accountability for delivery of the goals:

1. **Include a target guaranteeing full transparency on the government revenues, aid and spending targeted to each of the development goals.** All governments should publish timely, accessible and comprehensive information on these, throughout the budget cycle.
2. **Monitor government spending on each of the goals as part of the "means of implementation."** This will require defining a process for global- and national-level monitoring of government spending targeted towards each goal.

Including these two elements in the post-2015 framework would allow all stakeholders to track country performance in using public resources to support the goals.

We stand ready to help advance these recommendations by galvanizing broad political support from a wide range of countries and civil society organizations, and working with you to develop more specific language for the indicator and monitoring process.

Sincerely,



**Matthew Martin,  
Director,  
Development Finance International**



**Warren Krafchik,  
Executive Director,  
International Budget Partnership**



**Winnie Byanyima, Oxfam International Executive Director**

**In collaboration with the following organizations:**

**International Organizations**

ActionAid International  
Civil Society Platform for Peacebuilding and Statebuilding  
Development Gateway  
Global Integrity  
Global Campaign for Education  
IREX  
Natural Resource Governance Institute  
New Rules for Global Finance  
ONE  
Open Knowledge  
Oxfam International  
Publish What You Fund  
Tax Justice Network - Africa  
Transparency International  
WaterAid

**National Civil Society Organizations**

Afghanistan: Integrity Watch Afghanistan  
Albania: Albanian Socio Economic Think Tank / University of Tirana  
Algeria: Association Nationale de Finances Publiques  
Bangladesh: Centre on Budget and Policy  
Benin: Social Watch  
Brazil: Instituto de Estudos Sócioeconômicos  
Burkina Faso: Centre Pour La Gouvernance Démocratique  
Cambodia: The NGO Forum on Cambodia  
Chad: GRAMP-TC  
China: Shulian Deng, Shanghai University of Economic and Finance  
Cameroon: Budget Information Centre  
Côte d'Ivoire: Social Justice  
Dominican Republic: Fundación Solidaridad de República Dominicana  
El Salvador: Fundación Nacional para el Desarrollo

Fiji: Citizens Constitutional Forum  
France: Association pour la Fondation Internationale de Finances Publiques  
Ghana: SEND-Ghana  
Honduras: Federación de Organizaciones No Gubernamentales Para el Desarrollo de Honduras  
Hungary: Fiscal Responsibility Institute  
India: Centre for Budget and Governance Accountability  
Iraq: Iraqi Institute for Economic Reform  
Italy: Sbilanciamoci  
Jordan: Partners - Jordan  
Kazakhstan: Sange Research Center  
Kenya: Institute of Economic Affairs - Kenya  
Kyrgyzstan: Precedent Partner Group  
Lebanon: Lebanese Transparency Association  
Liberia: Institute for Research and Democratic Development  
Malawi: Malawi Economic Justice Network  
Malaysia: Institute for Democracy and Economic Affairs  
Mozambique: Centro de Integridade Pública  
Myanmar: Spectrum  
Namibia: Institute for Public Policy Research  
Nepal: Open Nepal (represented by Young Innovations) and Campaign for Human Rights and Social Transformation  
New Zealand: Jonathan Dunn  
Niger: Alternative Espaces Citoyens  
Nigeria: Civil Resource Development and Documentation Centre  
Papua New Guinea: Institute of National Affairs  
Poland: Pawel Bialynicki Birula, University of Krakow  
Portugal: Institute of Public Policy Thomas Jefferson – Correia da Serra  
Peru: Ciudadanos al Día  
Qatar: Dr. Ashraf Galal Bayoumy  
Romania: Afrodita Popa  
Sao Tome e Principe: Webeto  
Serbia: Transparency-Serbia  
South Africa: Public Service Accountability Monitor  
South Korea: Keakook Song, Public Audit Research  
South Sudan: Society for Civic Development  
Sri Lanka: Verite Research  
Sweden: Accountability and Transparency for Human Rights  
Tanzania: HakiElimu  
Timor Leste: La'o Hamutuk and Luta Hamutuk  
Ukraine: Center for Political Studies and Analysis  
United Kingdom: Joachim Wehner and Steffen Hertog, London School of Economics  
United States: InterAction  
Venezuela: Transparency Venezuela