



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

Submission to the Sustainable Development Solutions Network Indicators and Monitoring Framework for Sustainable Development Goals

Data and information on revenues, spending, and results are critical to monitoring and achieving the Sustainable Development Goals (SDGs). There is increasing evidence that budget transparency, expenditure monitoring, and accountability are crucial to the Post-2015 framework, financing, and results.¹

Various Post-2015 reports support the need for transparency and accountability, including public participation, within the SDSN indicators and monitoring framework for the SDGs.²

The Data Revolution report, for example, highlights that many “publicly-funded datasets, as well as data on public spending and budgets, are not available to other ministries or to the general public. All data on public matters and/ or funded by public funds, including those data produced by the private sector, should be made public and ‘open by default’.”³

The Financing for Development Elements Paper further encourages “the publishing of budget breakdowns according to expenditure allocated to tackling the SDGs” and creation of “appropriate mechanisms for public participation in budgeting.”⁴

In this context, the International Budget Partnership and more than 70 civil society organizations therefore recommend the following measurable indicators:

1. Timely, accessible publication of revenues,⁵ spending,⁶ and contractual data towards each of the SDGs (revision of Goal 16.91 or 94: 16.7).
2. Global and national tracker reporting the spending and results achieved towards each of the SDGs (addition or revision of Goal 17.97 or 17.99).
3. Public participation at all stages of the budget process, such as legislatures conducting public hearings for citizen testimony at the enactment and evaluation of the budget (addition to Goal 16).

Rationale for the indicators

1. Timely, accessible publication of revenues, spending, and contractual data toward each of the development goals is critical.

Governments should regularly publish budget reports, as affirmed in the High Level Principles on Fiscal Transparency issued by the Global Initiative for Fiscal Transparency (GIFT) and endorsed by UN General Assembly Resolution 67/218. This means at least five budget documents (Executive’s Budget Proposal, the Enacted Budget, Year-End

1 <http://internationalbudget.org/wp-content/uploads/Budget-Brief-From-Numbers-to-Nurses.pdf>

2 <http://unsdsn.org/wp-content/uploads/2015/01/150116-Indicators-and-a-Monitoring-Framework-for-SDGs-working-draft-for-consultation.pdf>

3 <http://www.undatarevolution.org/report/>

4 http://www.un.org/esa/ffd/wp-content/uploads/2015/01/FfD_Elements-paper_drafting-session.pdf

5 Including natural resource payments and foreign aid

6 Publication of at least five budget documents among the following eight: the Pre-Budget Statement, the Executive’s Budget Proposal, the Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, Audit Report and Citizens Budget.

Report, the Audit Report, and the Citizens Budget), including information on each of the SDGs.

Greater fiscal transparency can be achieved at minimal cost and time simply by publishing documents that governments already produce for internal use. Governments can simply adapt existing country budget and policy reporting systems without creating additional and parallel reporting. Independent, objective, regular, and reliable measures of progress on fiscal transparency are already undertaken periodically, so new assessments are not needed.

2. Global and national tracker reporting the spending and results achieved towards each of the SDGs.

One of the weaknesses in the current MDG framework is that it does not require governments to publicly report on the financial resources raised and spent in pursuit of the goals, and results achieved. Without this data it is very difficult to monitor and achieve development outcomes. The global and national tracker would serve as an early warning system on whether governments are investing sufficient resources in the right places to achieve the goals.

The prospects for more systematic reporting and analysis are improving due to new and recently updated datasets such as the Open Budget Survey, Government Spending Watch and the Statistics of Public Expenditure for Economic Development (SPEED) database.

3. Public participation at all stages of the budget process, such as legislatures conducting public hearings for citizen testimony at the enactment and evaluation of the budget.

Public participation in budgeting is endorsed by the High Level Principles on Fiscal Transparency of the Global Initiative for Fiscal Transparency (GIFT) and UN General Assembly Resolution 67/218.⁷ The IMF⁸ and OECD⁹ included public participation in their respective fiscal transparency code and principles.

Indicators also include:

- The executive (i.e. the ministry of finance and line ministries) enables public participation in the formulation of the budget (e.g. town hall meetings, focus group discussions, and social media) and during budget implementation (e.g. social audits, client surveys, and citizen report cards);
- The supreme audit institution engages citizens in identifying priority areas for audit and in disseminating audit reports (e.g. fraud hotlines, citizen audit request systems, and social media).

⁷ http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/67/218

⁸ <http://blog-pfm.imf.org/files/ft-code.pdf>

⁹ <http://www.oecd.org/gov/budgeting/principles-budgetary-governance.htm>