

Enhancing Budget Transparency in China: A Practical Note on Mechanisms and Tools

Carolina Luisa Vaira and Min Zhao¹

Key Messages

- Budget transparency has the potential to lead to greater fiscal credibility and performance as well as cheaper credit, improved allocations of resources for better provision of public services; while limiting corruption and wasteful spending.
- Budget transparency is not a goal, but a prerequisite for public participation and accountability. It relies on three interlinked pillars: 1) transparency; 2) participation; and 3) oversight.
- Despite several important initiatives, China scored 14 out of 100 in the Open Budget Survey in 2015, placing China still among the group considered as “releasing minimal or scant budget information” to the public. The major explanation on the low score in the index is that China is not yet publishing the Executive Budget Proposal in timely manner and it does not publish the Pre-Budget Statement, a Citizens Budget, and the Mid-Year Review.
- Tools and mechanisms used by other country governments and actors to foster the use of budget information could help inform China to advance its budget transparency efforts.

I. Rationale and Benefits of Budget Transparency Efforts

Countries around the world are witnessing the emergence of new information and communication technologies (ICT) which are poised to radically change the relationship between citizens and Governments. This trend is complemented with an increased willingness from Governments to open-up data and to create innovative channels to connect with citizens.

As a growing number of countries look to the digital economy for innovation and growth, releasing data has an important role to play. Opening-up data and in particular *financial data* (budgets, revenues, expenditures and other financial activities) has the potential to create tremendous economic and social value by improving service delivery, supporting more transparent and accountable governments, and fostering economic growth.

¹ This policy note is prepared by Carolina Luisa Vaira and Min Zhao, Global Governance Group of the World Bank. Questions and feedback can be addressed to Min Zhao (mzhao1@worldbank.org).

Budgets are one of the most important public policy instruments through which governments influence and impact economic and social development. Budgeting decisions and budget execution affect the daily life of every citizen in a country, and may have a greater impact in vulnerable groups such as the poor, which rely on an effective allocation of resources to social programs and for the delivery of basic public services.

Emerging evidence indicates that countries that have undergone “*budget transparency*” efforts coupled with participatory mechanisms are more likely to respond to people’s needs in ways that will improve their lives². Among its main benefits, budget transparency has the potential to lead to greater fiscal credibility and performance as well as cheaper international credit, improved allocations of resources which will translate into better provision of public services, particularly in social sectors (health, education etc.); while limiting corruption and wasteful spending that will have a positive impact in overall good governance outcomes³.

Moreover, there are an important number of studies documenting how budget transparency efforts have contributed to higher and better spending allocations on key sectors such as education, agriculture and health when budget and expenditure data were used by citizens for advocacy and/or monitoring purposes⁴ (such as identifying gaps and leakages) that have exacted government corrective measures⁵. For the same reasons, providing comprehensive, timely and accurate budget and financial information becomes a priority for many governments around the world and a necessary pre-condition to be able to meet people’s most immediate needs.

The Chinese Central Government has joined the global trends of increased transparency as a cornerstone of modern public governance and has anchored its efforts in looking for more innovative ways to make information available to the public. It has done that by requesting provincial and local governments to improve the disclosure of financial information in order to engage with citizens in a more systematic manner.

Since first directed by the central government a number of good transparency initiatives have emerged at the subnational level with the Hunan Province leading these efforts. In 2016 and with the support of international partners such as the World Bank Group the Hunan Provincial Government started publishing the first annual Citizens’ Budget Report and Budget Performance Report, and has set up an internet platform which allows an open engagement with citizens⁶.

As the successful implementation of the envisioned transparency policy heavily relies on the cooperation of local governments, due to high degree of fiscal decentralization existent in the country, on October 27,

² Budget transparency: New frontiers in transparency and accountability - Alta Folscher, 2011 (<http://www.transparency-initiative.org/reports/new-frontiers-in-transparency-and-accountability>)

³ De Renzio and Wehner The impact of Fiscal Openness: a Review of Evidence, IBP publication 2015, (<http://www.internationalbudget.org/publications/the-impacts-of-fiscal-openness-a-review-of-the-evidence>)

⁴ Public Expenditure Tracking Surveys have provided transparency on the leakages in the delivery of educations service in Uganda (Reinikka and Svensson 2005). When the results of gaps in funding transfers to schools (from national to local) were made public, these leakages were reduced.

⁵ Review of impact and effectiveness of transparency and accountability initiatives, Rosemary McGee & John Gaventa, 2010 (http://www.transparency-initiative.org/wp-content/uploads/2011/05/synthesis_report_final1.pdf)

⁶ The Hunan Province also pioneered the biannual publication of comprehensive debt reports for provincial level and consolidated province finance.

2017 a decree on “*Operating Procedure of Local Budgets and Final Statement Disclosure*” has been approved. The new regulation sets forth the principles, basic requirements, departmental responsibilities, timeline, public contents, and disclosure methods of local budgets and final statement, with the aim to promote budget transparency and make it easy for citizens to access to budgetary information.

The Decree includes five key aspects that will help support budget transparency efforts in the country: 1) the local government departments at all levels should take the budget disclosure as a routine work, 2) budget and final statement of local governments and departments must be open to the public within 20 days upon being approved by the National People’s Congress (NPC) or approval of the finance department, 3) all information of budget and final statements approved by the NPC or finance department should be made available to the public except for ones involving State secrets 4) as of 2017 the local financial departments at all levels should set up a unified platform for the disclosure of budget and final statement so as to facilitate the inspection and supervision from the public, and 5) all localities should further perfect the working system (including organization and coordination, performance evaluation, supervision and inspection, accountability, etc.) in order to guarantee the disclosure work, and effectively establish a long-term mechanism of publication of budget and final statement to facilitate their public access.

This important regulation offers a unique opportunity to reinforce and scale-up the emerging budget transparency efforts at the local level providing the needed enabling environment for advancing some solid and gradual steps toward increased budget openness across the entire country.

Within the context above, this short note elaborates on the concept of budget transparency and provides some good practices, as implemented around the world, on mechanisms and tools that support transparency efforts and public outreach for the effective analysis and dissemination of budgetary and financial information.

II. Budget Transparency – What does it mean?

Budget Transparency or budget openness refers to the extent on which data on budget, revenues, expenditures and other government financial activities are made freely available to the public and which different stakeholders including academia, researchers, media and citizens at large can access, understand and analyze, and when appropriate mechanisms exist to also react upon and provide feedback to influence policy formulation and future resource allocations.

Budget transparency relies on three interlinked pillars:

1) Transparency. This is an important precondition that can only be materialized by efforts from the government to pro-actively release and make budget and related fiscal data available to the public in a simplified format to facilitate its wide dissemination to citizens.

2) Participation. This pillar includes efforts from the government to facilitate people’s access to budget information but will also include mechanisms for the public to participate in the budget process both in terms of influencing its formulation.

3) Oversight which will entail tools and channels for monitoring its implementation (i.e. that resources are spent as intended and reach the intended beneficiaries). The latter requires also of strong formal oversight from the Legislature and Supreme Audit Institutions, which also require of timely budget and financial information to perform their check and balance/oversight functions⁷.

Thus, budget transparency is not a goal in itself, but a prerequisite for public participation and accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed; its implementation cannot be thoroughly monitored nor its outcomes evaluated. It also requires that its information must be disseminated in a timely manner, allowing a wide-range of stake-holders to use it effectively to provide feedback that can influence policy formulation and resource allocation⁸.

Releasing budget-related information will allow citizens at large to provide government with critical information on their needs and priorities and, through monitoring, how the budget is actually carried out and whether or not public funds reach the intended beneficiaries. The “Budget Transparency Feedback Loop” (figure 1) as developed in a World Bank publication “Global Stock-Take of Social Accountability Initiatives for Budget Transparency”⁹ takes stock of budget transparency and monitoring initiatives around the world and shows the key steps involved in making budget information available in simplified formats to support its wide dissemination and create the mechanisms for the citizens to analyze, react upon, and provide feedback on policy, programs, and resource in subsequent cycles.

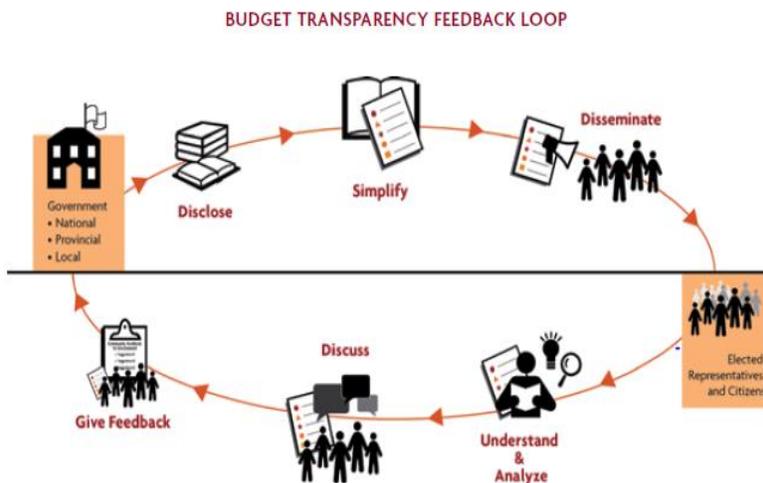


Figure 1 Budget Transparency Feedback Loop

Source: Global Stock-Take of Social Accountability Initiatives for Budget Transparency

⁷ Report Open Budget Survey 2015 –<http://www.internationalbudget.org/wp-content/uploads/OBS2015-Report-English.pdf>

⁸ Ruth Carlitz, Improving Transparency and Accountability in the Budget Process: An Assessment of Recent Initiatives, 2013 (<http://onlinelibrary.wiley.com/doi/10.1111/dpr.12019/epdf>)

⁹ Global Stock-Take of Social Accountability Initiatives for Budget Transparency, The World Bank, 2013 (http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1380737852287/BTM_Stocktake_Report_Final.pdf)

Moreover, budget transparency efforts will also help engage with other actors of the accountability system, such as academics, researchers, and the media. They will not only be able to bridge a more effective engagement with the public (simplify and disseminate), but would be able to maximize the effective use of available budget information by facilitating the analysis of budget-policy linkages as well as examining, among other issues, government's immediate and long-term fiscal sustainability through examining issues such as debt, relationship between capital and current spending, and other macroeconomic indicators. The engagement of this wide-range of actors around budget issues is only possible when fiscal and financial information are made available to them.

As budget transparency initiatives have been advanced across countries, academics, research institutes and "think tanks" started conducting budget work aimed to: i) provide critical information on the public's needs and priorities that can lead to stronger policy choices; ii) supplement government's capacity to budget effectively and in response to citizens' needs; iii) give an independent opinion on budget proposals and implementation; iv) hold public officials accountable for using public resources efficiently and effectively to achieve desired outcomes; and v) develop important new allies in the accountability system including engaging with legislators and auditors as a way to reinforce external oversight¹⁰.

The different ways in which budget information is being used and inform different actors including citizens at large is addressed in more details in this note below.

III. China's Budget Transparency efforts: current achievements and opportunities for advancing the openness agenda

Considering the importance of government budgets in people's life, countries around the world are advancing concrete efforts to enhance budget transparency. These efforts include making budget information available to the public and gathering academics, researchers, media and citizens' interest to learn about it, while exploring opportunities to engage them in more meaningful manners (i.e. influence how resources are allocated or monitoring how are they spent). The main objective of this initiatives is to make the budget process more representative of citizens' demand and improving their perception about their gain in the country economic development.

The Open Budget Survey (OBS which was first launched in 2006) rates the level of financial openness of participating countries by measuring three aspects of how governments manage their public finances: 1) Budget transparency, 2) Participation, and 3) Oversight. Regarding the first aspect, the OBS measures the amount, level of detail, and timeliness of budget information governments make publicly available through eight core budget reports, namely 1) Pre-Budget Statement (PBS), 2) Executive's Budget Proposal (EBP), 3) Enacted Budget (EB), 4) *Citizens Budget (CB)*, 5) In-Year Reports (IYR), 6) Mid-Year Review(MYR), 7) Year-End Report (YER), and 8) Audit Report (AR). Each country is given a score between 0 and 100 that determines its ranking in the Open Budget Index (OBI)¹¹.

¹⁰ Role of Civil Society in Budget Work, I <http://www.internationalbudget.org/why-budget-work/role-of-civil-society-budget-work/>

¹¹ <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/>

As budget transparency initiatives started growing, other organizations have also joined efforts to provide a broader picture on the advances made by different governments in releasing fiscal and financial information for public consumption. In September 2013, the World Bank published a study on the use of Financial Management Information Systems (FMIS) in support of open budget efforts, and in 2015 released the FMIS and Open Budget Data (OBD) Global Dataset which has been used to monitor the effects of FMIS on publishing budget execution performance, identify potential improvements in budget transparency, and provide some guidance on the effective use of information systems platforms to publish open budget data. Both the OBD Global Dataset allow participating countries to identify their current fiscal transparency gaps, and to report to local and international communities on achievement made regarding budget openness.

III.1. China’s performance in the Open Budget Index

China has been part of the **Open Budget Survey (OBS)** in 2008, 2010, 2012 and the last one in 2015. Despite an important number of initiatives advanced in the country (particularly at the state level), China scored 14 out of 100 in 2015, placing China still among the group considered as “releasing minimal or scant budget information” to the public. The survey indicates that despite the government has increased the availability of budget information since 2012 by publishing the Enacted Budget (EB), no significant progress was made since then. Among other reasons, the major explanation on the low score in the index is that China *is not yet* publishing the executive Budget proposal in timely manner and it does not publish the Pre-Budget Statement, a Citizens Budget, and the Mid-Year Review¹².

When comparing **China** with the other four major emerging national economies **Brazil, Russia, India** and **South Africa** (the BRICS), the country is ranking considerably behind in the index as shown in the table below.

Table 1: Open Budget Index comparison, emerging economies, 2015

| Country | PBS | EBP | EB | CB | IYR | MYR | YER | AR | OBI Score |
|---------------------|----------------|----------------|-----|-----|-----|-----|-----|-----|-----------|
| South Africa | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 86 |
| Brazil | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 77 |
| Russia | Published late | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 74 |
| India | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 46 |
| China | No | Published Late | Yes | No | Yes | No | Yes | Yes | 14 |

Source: Open Budget Survey Document Availability Tracker - Open Budget Index (2015)¹³

Among the documents that China is not releasing or is realizing late, the Pre-budget Statement (PBS) and the Mid-Year Review (MYR) are the two most important in terms of their weight in the final score in the OBI. Most countries in the group of those providing extensive/substantial information regularly published these documents given their importance in keeping the public informed regarding: i) high level budget

¹² <http://www.internationalbudget.org/wp-content/uploads/OBS2015-CS-China-English.pdf>

¹³ <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/update/#2016-country-results>

plans for the forthcoming fiscal year and ii) revisions to the macro-economic projections to update expenditures and revenues.¹⁴¹⁵

The survey also measures whether the core budget reports published present enough information to allow for meaningful analysis and understanding of the budget. In addition to basic information on revenues, expenditures, and debt, the survey measures whether information on macroeconomic conditions, policy, performance and financial position of the government is included, for instance, in the EB published and in YER. The survey also assesses the timeliness of their publication and its impact on the accountability system (Parliament, academics, civil society and citizens at large) with information to be able to assess whether the full range of government fiscal policies are aligned with desired economic and social goals.

Countries among the group that provide insufficient budget information (score from 0 – 40) scored also lower in the **comprehensiveness** of the information provided in the **budget documents they publish**. For instance, in the 2015 OBI survey the difference in score regarding comprehensiveness of information provided between the group of countries assessed as releasing sufficient information (score from 61-100) with those releasing minimal/scant information varies considerable as shown in the table 2 below:

Table 2: Average Score received regarding comprehensiveness of information in core budget document published by group of countries

| Group of Countries in the OBI | EB | I-YR | YER | AR |
|--|----|------|-----|----|
| Countries Releasing Extensive and Substantial Information (i.e. South Africa; Brazil, Russia and South Korea) | 85 | 84 | 74 | 70 |
| Countries releasing Minimal/Scant Information (i.e. China, Myanmar, Cambodia) | 68 | 48 | 31 | 31 |

Source: The Road to 61 – Achieving Sufficient Levels of Budget Transparency – IBP Publication¹⁶

The specific assessment of China about the comprehensiveness of information provided in the four core budget documents that the country publishes is shown below. The red portion of the graph indicates that these reports are missing information such as: 1) expenditure by individual programs in the EB, 2) composition of total actual debt outstanding and estimates related to actual government borrowing and debt in the IYR, 3) expenditure estimates by programs, revenue estimates by category (such as tax and non-tax), in the YER, 4) estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and 5) ARs lack information about percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) that has been audited

¹⁴Babaca Sarr and Joel Friedman, The Road to 61: Achieving Sufficient Levels of Budget Transparency, International Budget Partnership (2016) <http://www.internationalbudget.org/wp-content/uploads/achieving-sufficient-levels-of-budget-transparency-ibp-7-2016.pdf>

¹⁵ In the East Asia and the Pacific Region both South Korea and the Philippines are among the group of the good performers in the index, and published all eight core-budget documents.

¹⁶ The table was reproduced using information provided in a similar one in the Babacar Sarr and Joel Friedman Publication (pag. 12) “The Road to 61: Achieving Sufficient Levels of Budget Transparency”, IBP, July 2016

and actions taken to measure compliance from the government on the recommendation included in these reports¹⁷.

Source – Open Budget Survey – IBP <http://survey.internationalbudget.org/#profile/CN>

III.2 China’s review in the Financial Management Information Systems and Open Budget Data Report

As mentioned above the WB publication mapped-out initiatives around the world presenting open budget data from reliable FMIS solutions with the main goal to identify potential improvements in budget transparency. The study, which assessed the status of 198 countries in 6 regions, situates China in the group that publishes “significant”¹⁸ budget data and where data is “visible” through key government websites¹⁹. In this regard, the publication mentions that the Ministry of Finance maintains a website for publishing Public Financial Data including central budget revenues and expenditures, performance data of local budgets, and historical data on national financial accounts²⁰.

When analyzing the data used in the WB study and updated annually in the OBD Global Dataset²¹, it was found that with relation to other BRICs countries China has made substantial progress and is performing similarly to India and South Africa, but still is not reaching the same level as Brazil and Russia, which are part of the selected group of 24 countries around the world²² *presenting extensive open budget data from*

¹⁷ For more details of the questions and responses included in the survey for measuring the comprehensiveness of the information provided by the documents published by China please visit – Open Budget Survey Data Explorer - <http://survey.internationalbudget.org/#profile/CN>

¹⁸ Significant information; FMIS rarely used to publish open data; static web pages updated regularly.

¹⁹ (<http://www.mof.gov.cn/>)

²⁰ Cem Dener, Saw Young Min, Financial Management Information Systems and Open Budget Data: DO GOVERNMENTS REPORT ON WHERE THE MONEY GOES?, The World Bank, 2013 (<http://elibrary.worldbank.org/doi/abs/10.1596/978-1-4648-0083-2>)

²¹ <https://data.worldbank.org/data-catalog/fmis-and-obd-dataset>

²² In the East Asia and Pacific Region only South Korea and Singapore are part of this group.

reliable FMIS solutions and where public financial data is highly visible through the government websites (Dener, Young Min 2013).

| | Brazil | Russia | China | India | South Africa |
|---|--|--|--------------------------------------|--------------------------------------|--|
| Source of Public Financial Data published | Dynamic 3 (real time - datasets linked to FMIS or Warehouse) | Dynamic 3 (real time - datasets linked to FMIS or Warehouse) | Dynamic 2 (brings archived info/doc) | Dynamic 2 (brings archived info/doc) | Static (tables consolidated from various sources electronically) |
| Presence of open budget data (online, editable/reusable, free) | YES | YES | NO | NO | YES |
| Quality: What is the quality of PF data presentation? | Good Quality ²³ | Good Quality | Partially acceptable ²⁴ | Good Quality | Good Quality |
| Content: Is there a sufficient level of detail | YES | YES | YES | YES | YES |
| Are public investment plans published? | YES | YES | NO | NO | YES |
| Are budget execution reports published? Frequency of Publication | YES/ Monthly | YES/Monthly | YES / Annually | YES / Every 6 month | YES/ Annually |
| Public expenditures > Sector analysis published? | YES (disaggregated at individual program level) | YES (disaggregated at individual program level) | YES (aggregated analysis) | YES (aggregated analysis) | YES (disaggregated at individual program level) |

In summary, when examining China’s score in the current OBI and the findings of the WB publication, the country presents a mix picture regarding its performance on advancing budget transparency efforts. On the one hand, the country has made substantial improvements as the government’s budget proposal and the subsequent enacted budget are now published, whereas previously they were produced for internal use only. On the other hand, China could publish more core budget documents, such as pre-budget statements, executive budget proposal, mid-year reviews, and citizens’ budgets, in a timely manner. China could consider further transparency-related improvements to strengthen accountability for public service

²³ “Good quality” defined as “informative and easy to read”

²⁴ “Partially acceptable” defined as “some of the contents are useful.

delivery, for instance, by complementing in the e official websites such as that of the MOF the wealth of information currently provided with more detailed data including on specific programs and ministries, and based on more consolidated public-sector accounts. Long-term spending forecasts, such as through a medium-term expenditure framework, could also be published as it would facilitate the analysis of budget-policy linkages. The in-year and end-year budget reports could provide more comprehensive information, and timely publication of mid-year reviews would facilitate assessments of budget implementation and necessary mid-year corrections. These efforts could complement the important number of innovations that are emerging on fiscal transparency in the country, such as in the district of Minhang in Shanghai, and the important initiative led by the Hunan Province that is presented in this report.

IV. How Budget Transparency initiatives are implemented and what opportunities exist for China?

Good practice cases have shown that the success of budget transparency effort will heavily depend on how the fiscal and financial data released is used and how different actors can act upon it. While providing data in easy and understandable formats will help reach citizens to establish direct channels of engagement with them other actors such as academics, researcher and media will also benefit of open budget efforts. Academics and think tanks can inform and influence policy and can also provide policy-makers with technical analysis which is also combined with groups' perspectives and priorities based on the proximity and relation of these organizations with the citizens.

This section provides an overview of good practice used by both governments and other actors to foster the use of budget information which could help inform China on existing tools and mechanisms available to advance its budget transparency efforts.

IV.1 Applied Budget Work

As mentioned above budget transparency has prompted different actors to perform budget work²⁵ with the aim to i) provide critical information on the public's needs and priorities that can lead to stronger policy choices, and ii) supplement government's capacity to budget effectively and in response to citizens' priorities.

The type of budget work performed by this group (academics, research institutes and think tanks) varies from country to country, depending on the type of organizations engaged in applied budget work, the objectives of their work as well as the target audience (government, parliament, media or citizens at large). A recent study²⁶ conducted by the International Budget Partnership (IBP) in collaboration with the World Bank and Gift examined how budget transparency initiatives have supported the use of budget information by different type of organizations. The study indicates that, among the non-state actors of the surveyed group, think tanks and policy research institutes are the ones more actively accessing and analyzing fiscal

²⁵ Independent budget analysis performed by academics and/or think tanks are normally undertaken across five basic criteria: progress, adequacy, equity, priority, and fiscal sustainability.

²⁶ Paolo de Renzio and Massimo Mastruzzi, "How does Civil Society Use Budget Information? Mapping Fiscal Transparency Gaps and Needs in Developing Countries", December 2016. A publication of the International Budget Partnership (IBP) in collaboration with the Global Initiative for Fiscal Transparency and the World Bank.

and financial data (49%), followed by advocacy groups (32%). From these groups, 24 % of the actors specialize on budget analysis and research, followed by 22% of them targeting their work to budget advocacy efforts and another 22% on monitoring of budget execution. Regarding the type of budget data used by these organizations, 52% indicated they mostly use budget allocation for their research, advocacy and monitoring work, followed by budget execution data (48%) and revenue data (38%).

About the thematic areas and phases of the budget cycle in which the surveyed organizations focused their work, it was noticed that 23% of them work on macroeconomic and general budget policy analysis, while the rest of the organizations reported focusing their interest and work on sectoral data (22% education, 17 % health, 16% social protection).

When analyzing the accessibility of fiscal data²⁷ in different regions by the surveyed group, Latin America and Caribbean (LAC) as well as Eastern Europe and Central Asia (ECA) came across as the two regions where accessibility of data seems to be high in the view of the respondents (e.g. budget allocation 60% in LAC and 48% in ECA), while the opposite was reported with regard to the East Asia and the Pacific (EAP) and the Middle East and Northern Africa (MENA) regions (e.g. budget allocation data 17% in EAP and 30 % in MENA). Both LAC and ECA are the regions with an important number of budget transparency initiatives and where governments have made most efforts to collaborate with non-state actors around using fiscal data for analysis, advocacy and monitoring purposes²⁸.

A good example of how budget transparency efforts have helped leverage the expertise of technical organizations is the work led by the Korea Development Institute (KDI) entrusted to produce information and analysis of ongoing fiscal policies and outcomes to the government based on analytical work and consultations run with line ministers, academia, researchers, think tanks as well as citizens. A distinguishing feature of South Korea's participation and budget transparency system is the direct involvement of policy experts and policy-oriented CSOs (Wampler2013) to create credible, legitimate, and justifiable mechanisms for setting multiyear budget ceilings and enforcing those ceilings on selected line ministries²⁹. The involvement of specialized groups such as academics and researchers provided the government with the opportunity to assert and commit to realistic ceilings with the involvement of technical experts from the initial stage of the formulation of the Medium-Term National Fiscal Management Plan. This innovative initiative led to concrete results in terms of addressing citizens' concerns and in increasing the ceiling for social welfare budget with new programs developed and existing ones expanded³⁰.

In Croatia, the Institute of Public Finance (IPF), a publicly-funded research organization, analyses a range of public policy issues including tax and expenditure policies. The high intellectual standing of the IPF in Croatia as an independent research organization was a critical element in its ability to reach and inform policy makers and politicians based on the analytical work performed. The IPF produces regular newsletters on tax and expenditure issues that have a circulation to around 2000 issues per edition,

²⁷ The report assesses in this session accessibility of data related to 1) budget allocation 2) budget execution 3) revenue 4) Debt/Financing 5) Sub-national level 6) Facility level 7) Performance Indicators 8) Extra budgetary funds.

²⁸ Paolo de Renzio and Massimo Mastruzzi, "How does Civil Society Use Budget Information? Mapping Fiscal Transparency Gaps and Needs in Developing Countries", pages 27 and 28 – Figure 21 and 22.

²⁹ Brian Wampler "Participation, Transparency and Accountability: Innovations in South Korea, Brazil, and the Philippines" December 1, 2013, Global Initiative for Fiscal Transparency (GIFT) <http://www.fiscaltransparency.net/resourcesfiles/files/20151009134.pdf>

³⁰ Lindsey Marchessault "Public Participation and the Budget Cycle" November 16, 2015, Global Initiative for Fiscal Transparency (GIFT) <http://www.fiscaltransparency.net/resourcesfiles/files/20151116137.pdf>

reaching primarily politicians, government officials and the media. IPF has not limited its work to facilitate the analysis of budget-policy linkages but it has been also a key partner in the implementation of the national Open Government Partnership (OGP) national action plan which focuses in improving budget transparency and remedying the Croatian deficiencies listed in the Open Budget Index³¹.

In India, improved fiscal transparency prompted the publication of detailed information on the status of budget implementation. This made possible for researchers and think tanks to analyze that data and to provide the evidence needed to initiate a dialogue with the Government of India and to exact action from the latter to keep its promise to target resources to benefit the citizen, thereby strengthening the accountability for public service delivery.³²

The National Campaign for Dalit Human Rights (NCDHR), a think tank based in Delhi, undertook sustained monitoring of the Scheduled Caste Sub-Plan (SCSP), a program designed to provide direct benefits to the Dalits, a group which faced centuries of exclusion and discrimination. The think tank accessed data on SCSP funds using data published in the MOF website and then carefully drafted data driven advocacy strategy to highlight the misuse of these funds. After NCDHR publicized the findings, Parliament discussed the issue for two days. During the debate in Parliament, the Minister of Home Affairs admitted that government money was being unfairly diverted from one of the most deprived social groups. Corrective actions were applied by government later to ensure budgetary allocations for the program reached the intended beneficiaries

Another example is the work of DISHA, a think tank based in Gujrat (a province in India) which provides information on the state government's budget priorities to members of the State Legislative Assembly, the media and to non-governmental organizations, with a view to improving the transparency of the budget process. It analyzed government spending commitments and expenditure outcomes in areas that are of greatest concern to the poor and marginalized groups (i.e the implementation of the Tribal Sub-Plan). Detailed analysis of state expenditure patterns from the mid-1990s revealed that government spending commitments fell below this level and that allocations were not being utilized effectively (Robinson 2006). DISHA's analytical and advocacy work helped create legislative awareness on the misuse of the fund as well as detecting under-spend amounts that were diverted for other purposes. DISHA evidence-based analytical work improved accountability of the budget process by subjecting the executive to improved legislative oversight³³.

Finally, in Mexico, organizations such as Fundar, an independent Mexico City-based think-tank, analyzes fiscal data and produces detailed reports on specific policy areas and programs such as agriculture subsidies and other sectoral issues of public interest. The think tank has been also a major driver of increased fiscal openness and transparency in the country. Moreover, the work of Fundar has not been limited to use and disseminate budget information, but also to provide legislators with a steady supply of information and analysis on budgetary issues that inform national budget debates in Congress helping strengthen external accountability in the country.

Finally, it would be worth mentioning the work of other organizations such as the "*Centro de Investigación y Docencia Económicas*" (CIDE), an academic research institution based in Mexico City

³¹ Katarina Ott and Mihaela Bronic "Public Participation in Fiscal Policy and Budget Processes in Croatia", , Global Initiative for Fiscal Transparency (GIFT), July 1, 2015 <http://www.fiscaltransparency.net/resourcesfiles/files/20150706114.pdf>

³² <http://www.internationalbudget.org/wp-content/uploads/LP-case-study-NCDHR-one-page-summary.pdf>

³³Mark Robinson, "Budget analysis and Policy Advocacy: The Role of Non-Governmental Public Action", Institute of Development Studies, September 2006.

which focuses its budget work on national and subnational issues and that leads work on both budget literacy and budget analyses and the *Center for Economic and Budgetary Investigations*, a think tank specialized in fiscal matters which has been performing extensive analysis on Mexican federal revenues which not only has helped inform government and parliament on these issues but which has also contributed to advocate for the government to release more fiscal information.

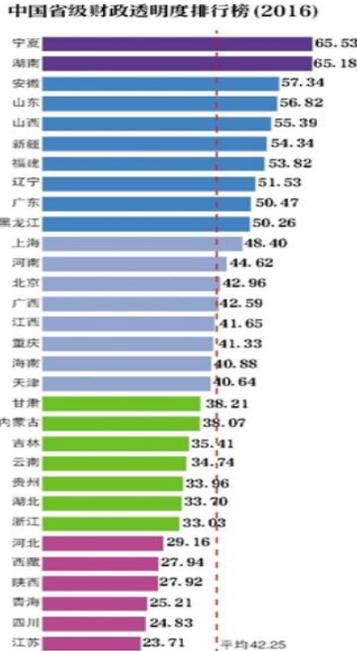
IV.2 Citizens' Budget

Among the actions taken by different countries to improve their performance in the international rankings, one gaining traction is the production of national citizens' budget as it sends an important signal regarding a government's willingness to make budget information publicly available in a format that people can understand.

Countries in the OBI³⁴ which perform better in terms of budget openness are more likely to publish citizen's budgets than countries in the lower categories. Moreover, countries which were not performing well saw an increase in their scores when they published it. A good example is the case of the Philippines who jumped in that particular category 67 points and in the overall ranking from 48 in 2012 to 64 in 2015 when published the first citizen budget report. Along the same line, Mexico increased its score in 9 points from 2010 to 2012 by adding the Citizen Budget to the documents made publicly available, situating the country among the group of the top performers.³⁵

As mentioned above, the province of Hunan has in 2016 started publishing its annual Citizens' Budget Report and Budget Performance Report³⁶. With these improvements among others, Hunan now ranks the second best among all provinces in terms of fiscal transparency in 2016, rising from 27th in 2015. Its score increases from 22.52 in 2015 to 65.18 now, and Hunan becomes one of the two provinces that achieve a score above 60 out of 100, according to a study by Shanghai University of Finance and Economics.³⁷ However, as of today these efforts have not been broadly replicated at the national level and/or by other provinces.

The session below presents a brief explanation on what citizens' budgets are and what information they provide for the general public with the aim to provide the Government of China with further information and examples on the topic. It also includes a dedicated point on how some countries have move step ahead and have leveraged ICT tools and platforms in support to not only budget openness but public engagement around it. In both cases the note captures the



³⁴ <http://www.internationalbudget.org/wp-content/uploads/achieving-sufficient-levels-of-budget-transparency-ibp-7-2016.pdf>
³⁵ Babaca Sarr and Joel Friedman, The Road to 61: Achieving Sufficient Levels of Budget Transparency, International Budget Partnership (2016) <http://www.internationalbudget.org/wp-content/uploads/achieving-sufficient-levels-of-budget-transparency-ibp-7-2016.pdf>
³⁶ http://www.hnczt.gov.cn/ztl/hnczysgk/gzdt_79130/201605/t20160505_3053693.html;
http://czt.hunan.gov.cn/xxgk/gzdt/gzdt/201512/t20151227_2725133.html; <http://czt.hunan.gov.cn/ztl/hnczysgk/>
³⁷ China Public Finance Transparency Report 2016, by Shanghai University of Finance and Economics.

example of the Hunan Province as it represents a good practice comparable to the others led by different countries around the world.

a) Citizens’ Budget, a first move to bring budget information close to the people

Citizen Budgets refers to a simplified version of the main figures of the national budget (key public financial information) that is presented in a format with accessible language and incorporates visual elements that facilitates people’s understanding on how the central and/or local governments have allocated resources and how they are expecting to spend them. They are normally produced by the government but in close consultation with other actors including civil society organizations and citizens that after a number of consultations and iterations of the simplified budget reports provide specific inputs on how the information should be presented, what information should be included and/or how they would like to obtain.

Since first introduced more than 15 years ago, the format, content and information provided in the citizens’ budgets vary substantially from one country to another and the reports have also evolved to address not only general budget information (normally as presented in the budget planning document) but also to include specific sector budget priorities (i.e. health, education, water etc.) as well as budget allocations on specific thematic areas or for specific citizen’s groups (i.e. children’s budgets, gender’s budget, budgets’ for disadvantage’s groups).

While producing budget reports might be seen as a simple task, experience shows that there is a tendency to be caught by the complexity of a budget book and the technicalities of the information embedded in it. For this reason, organizations such as the “International Budget Partnership”³⁸ has dedicated important amount of time and publications to guide both governments and other stakeholders to design, produce and publish in a variety of formats citizens’ budgets that will better respond to the commitment made by governments and the needs of people to access and understand specific budget information. Other multilateral Organizations like the World Bank Group and the regional MBs have also dedicated time to support countries to develop their own citizen’s budgets³⁹.

In general terms there are “*five main steps*” to be follow to when considering producing a citizens’ budget⁴⁰:

| | |
|--------------------------|---|
| 1. Strategic Plan | It is key to link the productions of a citizens’ budget with some broader objective which might include the implementation of specific regulation, international commitments and or linked to key performance indicators set-up within national and/or local level plans and/or strategies. It should include a clear identification of the targeted audience, what information would be included and disclosed, which government department will be in charge; when it will be produced and when it would be ready for dissemination and |
|--------------------------|---|

³⁸ <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>

³⁹ The information provided below in terms of steps, information to be included as well as concrete examples of citizens’ budgets summaries and draws heavily on the publication “The Power of Making it Simple: A government guide to developing Citizens Budgets as well as country Citizens Budgets embedded from national experience and case studies

⁴⁰ The five steps presented are extracted from the IBP publication on Citizen Budget Guide <http://www.internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf> and <http://www.opengovguide.com/commitments/citizens-budget/>

| | |
|--|---|
| | more importantly select format to be used to make sure that the budget information provided will be easy to understand by the public. |
| 2. Consultation | Plan and hold consultation with potential and future users. Citizen budget will only be useful if it speaks to the people interests and needs. The consultation process will not only help to prioritize the information to be included in the report but also to better understand what people want and need to know about the national/local budget and to help to produce them in a non-technical language which will be ease to understand. |
| 3. Design and Production | Government budgets can be hundreds of pages in length and determining what information should be distilled and included in the relatively few pages (or short format) that is a Citizens Budget is a complex task. The consultation process might help then defining the right format for the citizen budgets. |
| 4. Dissemination | The production of citizens ‘budget will not be successful is along with its production specific efforts in disseminating them are not displayed. Along with producing the citizens’ budget governments adopt and implement other mechanisms which help with this raising people’s awareness on the budget information budget literacy events, budget consultations and campaigns and in some cases leveraging ITC technology for supporting the dissemination of budget data and other related financial information. |
| 5. Evaluation and Course Correction | Evaluating the process, and planning for the next year’s Citizens Budget. Producing a Citizens Budget is a regular, annual event, and each year should build on lessons learned from the previous years’ experience and the feedback provided by the users i.e. citizens. |

Information to be included varies but are generally extracted from the Executive Budget Proposal and the Enacted Budget, presented in a way that the public can understand and they normally include all or some of the following information⁴¹:

➔ **Basic economic information:** including expectations about economic growth and inflation, predictions about whether or not the government is on track in achieving the debt targets, surplus or if they will face a deficit in the new fiscal year⁴².



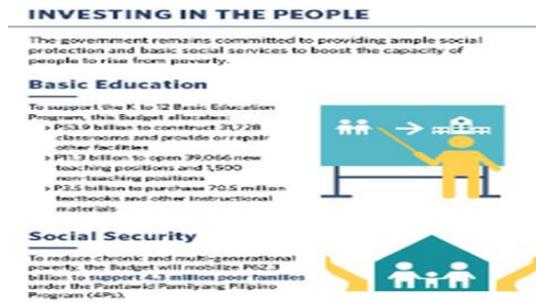
⁴¹ http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1352736698664/Guidance_Note_Citizen_Budget.pdf

⁴² <http://www.internationalbudget.org/wp-content/uploads/new-zealand-citizens-budget-2014.pdf>

➔ **Revenue collection:** an explanation of where the government's money comes from. It is important that citizens understand that governments do not have an unlimited availability of funds to allocate to programs/sectors that could be of people's priority. On the contrary the government will only be able to allocate and spend the same amount of money it is able to collect from a limited number of sources (taxes collection, investment income, foreign aid, etc)



➔ **Spending allocations:** an explanation of how the money will be spend and why. Allocations presented by sectors that are of importance for the people (e.g., health, education, roads) are always recommended and/or trends in allocations over years so people understand the financial support provided to specific programs that are part of the budget's objectives and national priorities etc.



➔ **Significant policy initiatives and or priority changes:** an explanation of sizable increases or decreases in revenue or spending.

No governo Federal, o principal órgão que executa essas ações é o Ministério do Desenvolvimento Social e Combate à Fome, cujas competências e natureza do serviço, assim como estrutura organizacional, encontram-se regulamentadas no Anexo I do Decreto nº 7.493, de 2 de junho de 2011. Para mais informações, você pode acessar o site <http://www.brasilsemfome.gov.br/>



➔ **Budget Glossary and Contact information:** what each terms of the used in the citizens’ budget reports means as well as details of who to contact for further information.

Glossary

1. **Budget Agency or Spending Agency:** Are entities whose activities are financed by the State Budget.
2. **Budgetary Grant:** it’s any form of aid that the Government is not required to pay back to the donor government or multilateral institution that is channeled through the national budget.
3. **Budget support:** is a particular way of giving international development aid, also known as an aid instrument or aid modality. With budget support, money is given directly to a recipient country government, usually from a donor government.
4. **Budget transfers:** Financial resources that the central government entities give lower local administrative entities through the National Budget to undertaken specified activities.
5. **Capital Grants:** A sum of money given to the government either by another government or a multinational institution to encourage acquisition of capital assets such as buildings, land, machines or to make improvements to them.
6. **Direct Budget Support:** One of aid modality. With direct budget support, money is given directly to a recipient government, usually from a donor government through

Finally, as mentioned above there are different formats used by different countries, while some of them have adhered to the idea of making citizens’ budget in very short leaflets or simple infographics others have developed more extensive reports that normally contain an initial explanation of the entire budget cycle for later addressing the main figures of the current one.

| Type | Information included | Examples |
|---|--|---|
| Short Reports in leaflets and newsletter formats | <ul style="list-style-type: none"> • Overall vision for the annual Budget and how key allocations are budgeted to attend peoples’ need (e.g. investing in the people and creating more opportunities): Planned spending (bold numbers) for specific sectors (e.g. basic education, social security, agriculture, health, employment and infrastructure) • Targeted allocations to climate-vulnerable provinces/municipalities • Contact information to obtain more details about the national budget. | <p>Philippines http://www.internationalbudget.org/wp-content/uploads/philippines-citizens-budget-2015.png</p> <p>South Africa http://www.internationalbudget.org/wp-content/uploads/south-africa-citizens-budget-2014.pdf</p> <p>Namibia http://www.ippr.org.na</p> |
| Comprehensive reports | <ul style="list-style-type: none"> • Provide specific session on the legal framework, the different budget stages as well an overall summary of the national budget before entering on specific details such • Include specific session’s policies and priorities in different sectors • Includes information about specific allocations to states/municipalities. | <p>Brazil http://www.internationalbudget.org/wp-content/uploads/brazil-citizens-budget-2014.pdf</p> <p>South Africa http://www.internationalbudget.org/wp-content/uploads/brazil-citizens-budget-2014.pdf</p> <p>Hunan Province http://www.hnczt.gov.cn/ztl/hnczysgk/gzdt_79130/201605/t20160505_3053693.html</p> |

| | | |
|---|---|--|
| <p>Illustrated Examples or Comic Books</p> | <ul style="list-style-type: none"> • This could be long (e.g. Tanzania) and/or short reports (Hong Kong) but in both cases heavily rely on pictures and drawings to exemplified budget data. | <p>Tanzania http://www.mof.go.tz/mofdocs/budget/Citizens%20Budget/CITIZENS%20BUDGET%202015_2016%20_ENGLISH.pdf</p> <p>Hong Kong http://internationalbudget.org/wp-content/uploads/CB-Guide-Hong-Kong-Comic-Book.pdf</p> |
|---|---|--|

b) Once step ahead – Leveraging ICT platforms to support budget transparency and openness

According to the study from the World Bank⁴³ on open budget data, an important number of economies publish budget data using: 1) *dynamic websites linked with the* Financial Management Information System (FMIS) database, which allows for interactive query options for the generation of reports 2) dynamic websites, in some cases linked with the FMIS database, but present data from a predefined list (mainly in PDF and Excel) 3) with the vast majority of economies publishing open budget data through a *static website* not linked to the FMIS database from unidentified sources (mainly in PDF). China is part of the group of countries which provides comprehensive financial information through the Ministry of Finance (<http://www.mof.gov.cn/>) on central and local government activities.

However, the information included in some the official websites are sometimes difficult to access and understand for the general public. Thus, the dissemination of budget information through dedicated “budget portals” has spread fast and are used along with the printed version of citizen budgets as the preferred mechanisms in support to the national budget transparency efforts.

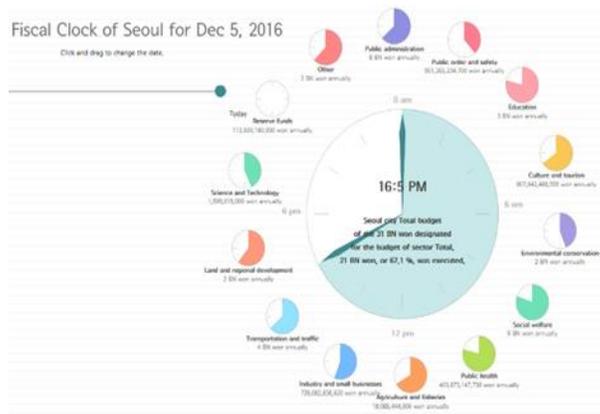
The use of “budget portals” are not exclusively of national governments as a number of good practices are being implemented at the local level with countries like Korea, Brazil and more recently Tunisia leading these initiatives along with the Hunan Province in China.

With the new Operating Procedures of Local Budget and Final Accounts Openness in China entering into effect in 2017 and in particular article 20 stating the need of local financial departments to set-up a unified platform for making budget and financial accounts information available in their website to facilitate public access and supervision, the experiences below could provide some ideas on how to implement this new mandatory provision.

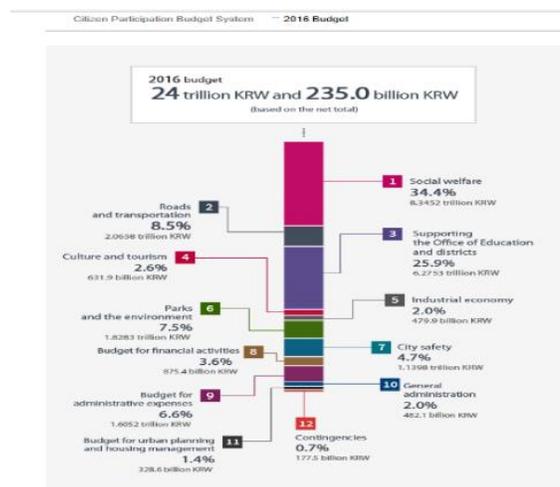
- **South Korea - Budget Transparency efforts in the Seoul Metropolitan Government**

⁴³ Dener, Cem and Saw Young Min. *Financial Management Information Systems and Open Budget Data: Do Governments Report on Where Money Goes?* Washington, DC: The World Bank, 2013. Accessed January 31, 2015. <http://documents.worldbank.org/curated/en/2013/09/18304492/financial-management-information-system-open-budget-data-governments-report-money-goes>.

In 2015 the Seoul City launched a web-based initiative to help citizens understand the status of fiscal payment of the city and to improve transparency of budget by uploading data on daily public. The website named “Fiscal Clock of Seoul” (<http://stat.seoul.go.kr/inter/ko/tax/index.html>) link allows to access the Seoul Statistics with just a simple click allowing citizens to check amounts of budgets spent to categories such as welfare, education, and transportation.



Seoul City is the first local government which discloses all non-confidential data on administration including approvals by executives, meeting information, a variety of service results, statistics, and public data through Seoul Information Communication Square (<http://opengov.seoul.go.kr/>).



The transparency efforts have been coupled with a citizen-participatory budgeting system which allows citizens to increasingly participate in the planning of policies (beyond just reflecting their opinions). Citizens in Seoul can propose community projects that are analyzed by a committee, which is comprised of citizens, which reviews such proposals to reflect the corresponding costs in the city budget⁴⁴.

The Seoul Metropolitan city has recently been selected as one of the OGP subnational governments to engage in a pilot 'pioneer' program and to share this best practice of electronic government with other cities around the world.

- **Brazil**⁴⁵

Brazil launched its first budget transparency portal in 2004 and since 2010 it became one the main channels through which citizens can monitor the financial implementation of government programs (how the public money is being used) in order to increase the transparency of public financial management in the country. The “portal da transparencia” (<http://www.transparencia.gov.br>): which is easily accessible to the public (i.e. without requiring a username or password) contains technical budget and other financial on five broad categories 1) direct spending by federal government agencies through contracts and tender processes; 2) all financial transfers to states, municipalities and the federal district; 3) financial transfers to social program benefactors; 4) administrative spending, including staff salaries, staff travel expenses

⁴⁴ <http://english.seoul.go.kr/policy-information/key-policies/budget/2-2016-budget/>

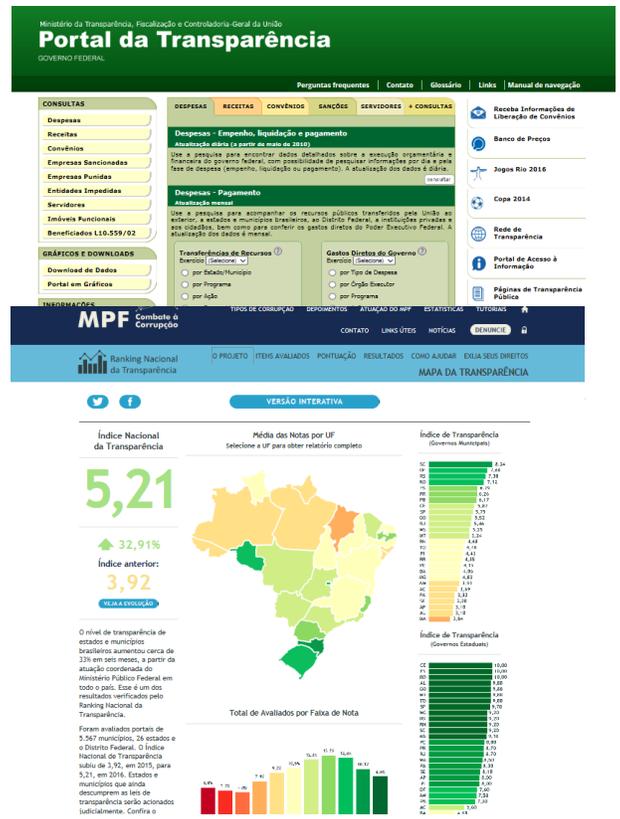
⁴⁵ Summary from the case-study on the Brazilian Budget Transparency Portal <http://odimpact.org/static/files/case-study-brazil.pdf>

and per diems and office expenditures; and 5) information on all government official credit card spending⁴⁶. Important data sets, such as those on income and spending, are updated on a daily basis and data related to money transfers between different levels of government – is updated weekly.

The launch of the budget transparency portal at the national level led to similar initiatives to be developed at the local level and as well as in the case of China, in 2009 a law was passed requiring that local governments have their own versions of the portal. Seven years later local governments have advanced this at different a different pace. In order to track the advances made by different states and their local government and to allow the public monitor on the level of budget transparency of their own municipalities the national transparency index hosted in the web portal “combating corruption/ Combate a Corrupcao (<http://combateacorrupcao.mpf.mp.br/ranking>) was launched by the Public Ministry which publicly rank the different states and its municipalities with regard to their compliance with the national law. In addition to publicizing the rankings, the MPF issued more than 3,000 recommendations to those federated entities that were not fulfilling their legal obligations, giving a deadline of 120 days for their compliance with the Transparency Laws. The latest evaluation performed in 2016 showed and increase of 30 percent from the first to the second rating, jumping from 3.92 to 5.14 but underscoring that not all recommendations were met.

- **Hunan Province, China**

The Hunan Province pioneered the biannual publication of comprehensive debt reports for provincial level and consolidated province finance. They have also developed an internet platform for local government debt which created a one-stop shop for accessing debt data for the province. This is part of an effort to encourage the public disclosure of debt information by individual local governments. As the Provincial Government borrows on behalf of local governments, it naturally plays a disciplining role to ensure adequate transparency and information disclosure at the local level. This includes not only information submitted to the Province, but that disclosed by local governments to the public. For this



⁴⁶ <http://odimpack.org/static/files/case-study-brazil.pdf> - Gov Lab / Omydiar network

purpose, the Provincial Government set up an internet platform with a template that can be used by local governments for the public disclosure of information relevant to debt. The initiative is expected to be piloted in 10 local governments by 2017.

- **Tunisia:**

With a slightly different objective the government of Tunisia is also leading a local budget transparency initiative with a specific focus on transparency of federal transfers to the local level (which in turn are based on cities performance). It aims to strengthen the competences of the municipalities and to promote a culture of good governance which takes precedence through transparency, participation and accountability.

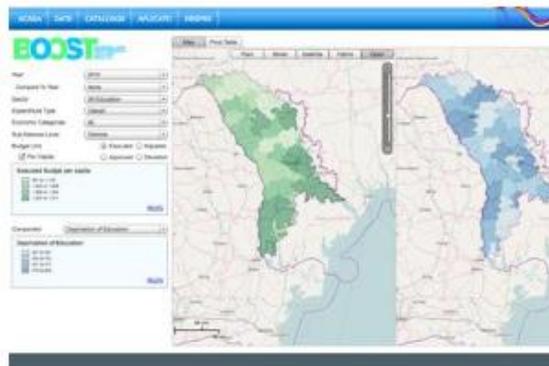
Within the context of the recently launched Urban Development and Local Governance Program (PDUGL), supported by the World Bank, the new e-Platform (*Portail des Collectivités Locales* - <http://www.collectiviteslocales.gov.tn>) makes budget, procurement and audit information for all LGs as well as the results of LG performance assessments accessible to the public. The Portal of Local Authorities provides users with diversified information on finances, the performance of municipalities, investment plans and the legal and regulatory framework of local authorities.



Under the name of “Check the performance of your municipality”⁴⁷ citizens can check whether their municipalities have complied with Compulsory Minimum Requirements (CMO) to receive stipulated subsidies (federal transfers). In order to obtain their subsidies, the municipalities are evaluated according pre-established indicators covering three areas: governance, good management and sustainability and must achieve a performance score equal to or above 70 points out of 100 in the framework Of the Performance Evaluation provided by the General Controller of Public Utilities. It should be noted that a municipality which has not fulfilled the minimum conditions will not be able to receive its subsidy for the financial year in question.

- **Boost Initiative – Support to national and local government on opening-up budget information**

Along with the same line, the BOOST program, a World Bank collaborative effort launched in 2010, facilitates



⁴⁷ A particularity about the portal is that it has been designed following user experience (UX) testing with people from the game industry, and the overall “narrative” of the portal is linked to the notion of performance thresholds, gains, and losses (similar to video-game narratives).

public access to quality information and data on national and local governments budget accounts. The program transforms highly granular data exported from each governments' Financial Management Information Systems (FMIS) into accessible and readily available formats such as interactive tables and maps, open source visualizations, and other information tools. The program has so far designed and delivered over 40 national and local government BOOST datasets covering countries across the world including Brazil, Paraguay, Mexico, Poland, Ethiopia, and Nigeria among others. Each BOOST dataset typically allows for approved, revised and executed budgets to be cross-referenced across years according to a government's budget classification system.

The experience and knowledge gained from implementing BOOST initiatives at local government levels could help inform budget transparency efforts being led at the local level across China. In Paraguay, the BOOST initiative worked with the government to overcome data accessibility challenges and secure the release to the public of budget and expenditure records of the country's municipalities in readily available formats. These records were initially not included in the country's FMIS but were held within the Ministry of Finance which received written reports on local finances from municipalities for every budget cycle. The local government BOOST dataset for Paraguay was released to the public through the [Ministry of Finance's website](#) and the World Bank's Open Budgets Portal⁴⁸ and provides access to government expenditure data for municipalities starting 2006. After the introduction of the database to the public, media coverage of budget and public policy analysis has increased, with the strong support of the Government of Paraguay to create capacity among journalists. In addition, the Paraguayan National Anticorruption Secretariat (SENAC) recognized the implementation of the BOOST as a good practice in anti-corruption efforts.

Base de datos BOOST
Gastos - Municipalidades

| Suma de Ejecutado (millones de guaraníes) | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---------|---------|---------|---------|---------|---------|---------|--------|-------|
| 30.001 - ASUNCIÓN | 271,015 | 276,374 | 420,238 | 609,211 | 701,892 | 602,211 | 591,084 | 627,55 | |
| 30.002 - CONCEPCIÓN | | 10,892 | 13,770 | 15,512 | 14,332 | 17,549 | 22,769 | 31,431 | 32,31 |
| 30.003 - BELÉN | | | 1,037 | 877 | | | 1,791 | 2,775 | |
| 30.004 - HORQUETA | 2,722 | 3,493 | 3,851 | 6,176 | 3,370 | 6,591 | 7,058 | 6,95 | |
| 30.005 - LORETO | | 1,035 | 909 | 1,400 | 1,962 | 1,569 | 2,106 | 4,286 | |
| 30.006 - SAN LÁZARO | | 1,042 | 2,010 | 2,171 | 2,196 | 1,838 | 3,817 | 4,095 | 3,88 |
| 30.007 - YBY YAU | 1,697 | 1,891 | 2,176 | 3,054 | 2,641 | 2,866 | | 4,688 | 4,71 |
| 30.008 - SAN PEDRO DEL YCUAMANDYÚ | 2,100 | 3,036 | | 3,073 | 7,509 | 3,362 | 5,467 | 5,824 | 5,61 |
| 30.009 - ANTEQUERA | 624 | 823 | 915 | 983 | 1,143 | 1,099 | | 2,459 | 1,91 |
| 30.010 - CHOISÉ | 1,449 | | | 1,968 | 2,863 | 2,805 | 4,796 | 4,362 | 4,56 |
| 30.011 - GRAL. ELIZARDO AQUINO | 1,220 | | | 1,568 | 1,594 | 1,894 | 2,907 | 4,372 | 5,218 |
| 30.012 - ITACURUBI DEL ROSARIO | 1,769 | 1,264 | 1,400 | 1,449 | 1,996 | 1,752 | | 4,702 | 3,24 |
| 30.013 - LIMA | | | 1,231 | 1,360 | 1,599 | 1,418 | 1,520 | 2,875 | 2,66 |
| 30.014 - NUEVA GERMANIA | 635 | | | 992 | 743 | | | 2,296 | 1,86 |
| 30.015 - SAN ESTANISLAO | | | 4,302 | 4,820 | 5,784 | 6,510 | 8,151 | 8,857 | |
| 30.016 - YRYBUCA | | | 1,386 | | 1,472 | 1,294 | | 2,592 | 2,31 |
| 30.017 - SAN PABLO | 582 | 760 | 662 | | 1,462 | | | 2,789 | |
| 30.018 - TACUATI | 1,174 | 1,071 | | | 541 | 962 | 2,242 | 2,748 | |
| 30.019 - UNIÓN | | | | | | 1,669 | 2,210 | 3,409 | |
| 30.020 - 25 DE DICIEMBRE | | | 1,274 | 997 | 1,376 | 1,233 | | 2,089 | |
| 30.021 - VILLA DEL ROSARIO | | | | 1,701 | | 2,184 | 3,177 | 3,996 | 3,52 |
| 30.022 - GRAL. FRANCISCO I. RESQUÍN | 1,168 | 1,409 | 1,731 | 1,668 | 1,767 | 1,758 | 3,841 | 4,102 | 3,54 |
| 30.023 - YATAITY DEL NORTE | | 1,068 | 1,339 | 1,337 | 1,168 | 1,430 | 2,975 | 3,419 | 4,47 |
| 30.024 - CIUDAD YVY | | | | 3,770 | 4,838 | 7,431 | 4,916 | 6,077 | 4,47 |

Note: Los datos de gastos de los gobiernos municipales no están incluidos actualmente en el BIAF de Paraguay. Los gobiernos municipales están legalmente obligados a enviar reportes escritos sobre los fondos municipales para cada ciclo presupuestario al Ministerio de Hacienda, en el marco del proceso de recolección y procesamiento de la información municipal local no es automático. Una continuación de la presentación técnica de esta información por parte de algunos gobiernos municipales. Para el año 2008 a 2014, la información aquí presentada se obtuvo gracias a un proyecto del Banco Mundial sobre la Calidad del Gasto a Nivel Municipal para Paraguay que recabó información sobre los fondos municipales. Para este proyecto se contó con la colaboración de la Dirección General de Contabilidad Pública y la Unidad de Descentralización y Municipalidad de la Subsecretaría de Administración Financiera del Ministerio de Hacienda.

⁴⁸ <http://wbi.worldbank.org/boost/country/paraguay>