DISCLOSURE OF FISCAL INFORMATION

I Ex ante budgets/forecasts and ex post reporting
- IMF Fiscal Transparency Code
- OECD Recommendation on Budgetary Governance
- IBP Open Budget Survey
- PEFA
- TADAT
- World Bank-IMF Guidelines for Public Debt Management
- IMF Guide on Resource Revenue Transparency
- International Open Data Charter
- GIFT Open Fiscal Data Package
- OECD Recommendation on public procurement

II Ex post reporting only
- International Public Sector Accounting Standards
- IMF SDDS/GDDS
- International Aid Transparency Initiative
- OECD Best Practices in Budget Transparency
- IMF Resource Revenue Guide
- OECD Principles for IFIs

PUBLIC PARTICIPATION IN FISCAL POLICY

- GIFT High-Level Principles
- IBP Open Budget Survey
- OECD Recommendation on Budgetary Governance
- IMF Fiscal Transparency Code
- IFAC/CIPFA Good Governance in the Public Sector
- PEFA
- TADAT
- Dar es Salaam Declaration on Budget Transparency, Participation and Accountability
- GIFT High-Level Principle 10
- GIFT Principles of public participation in fiscal policy
- Open Budget Survey (Section 5)
- IMF Fiscal Transparency Code (2.3.3)
- OECD Recommendation on Budgetary Governance Principle 5
- PEFA (PI-18.2, PI-24.4)
- TADAT (P3-9, P9-27)
- PEFA supplementary module on public participation
- OECD Principles for transparency and integrity in lobbying

OVERSIGHT OF FISCAL POLICY

- INTOSAI International Standards for Supreme Audit Institutions
- Inter-Parliamentary Union Universal declaration on democracy
- Commonwealth Parliamentary Association Recommended benchmarks for democratic legislatures
- IBP Open Budget Survey
- OECD Recommendation on Budgetary Governance
- OECD Best Practices in Budget Transparency
- OECD Recommendation on Principles for Independent Fiscal Institutions
- IMF Fiscal Transparency Code
- PEFA
- TADAT P9-27