

Meet the winners of Fiscal Transparency Best Practices!

The **Global Initiative for Fiscal Transparency (GIFT)** is proud to announce the **five best practices from around the world**, selected from the Fiscal Openness to End Poverty - Open Forum.

Bottom-up Budgeting - Philippines

What: Local governments have access to additional funding (US\$350,000) for priority infrastructure and basic social services, on the condition that they undertake a participatory planning and budgeting process. Civil society representatives are selected in an all-inclusive assembly and join government officials in a planning committee to identify the projects to be funded. Local governments are also required to publicly disclose budgetary and fiscal documents online and receive no adverse findings in audits, among others requirements.

Results: In 2015, 1,514 cities and municipalities (92% of all in the country) had joined the program and it has so much demand it would be difficult for future governments to discontinue.

Who: Departments of Budget and Management, Interior and Local Government, and Social Welfare and Development, and National Anti Poverty Commission. **Website:** www.openpub.gov.ph

Education Reform Program - Mexico

What: Launched with the school term 2014-2015, the program lets all stakeholders in every school (parents, teachers and directors) decide how to invest federal funds to improve the infrastructure and equipment. An online platform updated monthly allows any user to monitor and track resources spent on each project and photographic evidence of the progress. Channels were opened to receive questions, complaints and suggestions, which become concrete actions.

Results: The program has benefited 20,537 schools identified as those more in need. It has been widely accepted by government and civil society, and in 2016 will be strengthened by combining resources with a program of transfers to local governments.

Who: Ministries of Finance and Public Credit, and Public Education. **Website:** <http://escuelas.transparenciapresupuestaria.gob.mx/>

Budget Transparency in Local Governments - Cameroon

What: Before being able to talk about public participation, the problem in Cameroon is how to ensure budget reports are produced to begin with. In the context of decentralization, only 10% of the councils produced them due to lack of qualified staff and resources. In 2011, a Financial Management Information Systems was put in place to automate the process, accompanied by intense capacity building. Regional meetings with stakeholders take place regularly, and a technical team provides daily support. Champions among mayors are used as advocates.

Results: After a pilot in 53 councils (five per region) in 2012, the project has extended to 270 councils and 50% of councils are expected to produce reports in 2015. This is a breakthrough for the decentralization process. IT departments have been introduced in most councils, and civil society organizations are starting to engage. The Ministry of Housing is replicating the program in 22 councils.

Who: National Program for Participatory Development at the Ministry of Economy and Territorial Planning, Ministry of Finance, Ministry of Decentralization and Territorial Administration, International Association of French Speaking, and AfroLeadership CSO-Budget Transparency.

Thematic Budget - Brazil

What: Thematic Budget is a tool to monitor specific aspects of the public budget that can be used in different levels, including the local level. Data can be consolidated for comparable analysis and to propose ways of reformulating the budget, which are useful when engaging in debates with politicians, government officials and experts. The tool facilitates mobilizing citizens for monitoring and doing advocacy.

Results: Civil society organizations from Brazil, Uganda and Netherlands applied Thematic Budgets in their contexts, specifically to issues of urban mobility, education and neighborhood welfare, all in the local level. Local actors were trained to analyze the budget by themselves, the results were disseminated by the media, including the local demands and budgetary discrepancies found, and lessons learned from the exercise will be incorporated into the manuals for future use.

Who: Brazil: INESC (www.inesc.org.br) and Brasília Social Movement (www.movimentonossabrasilia.org.br). Uganda: Cew-it (cewit.or.ug). Netherlands: Movisie NL (www.movisie.nl) and LSA Bewoners (www.lsabewoners.nl).

Aid on Budgets - International

What: A group of six organizations developed a technical methodology to map aid onto budgets and integrate it into the budget process, which makes it easier for citizen oversight. Extensive work has been undertaken to pilot this approach in five partner countries with five donors. The next step is to engage the OECD's Working Party on Development Finance Statistics (WP-STAT) and for donors to begin implementation.

Results: Pilots in five countries (DRC, Haiti, Moldova, Nepal, Senegal) with five donors (DFID, Canada DFATD, UNDP, USAID, World Bank), with projects for more than US\$3 billion. Around 90% of the project value has been mapped to the local budget and almost 100% in several countries. The working group also includes a range of civil society groups, including the Collaborative Africa Budget Reform Initiative (CABRI), International Budget Partnership (IBP), and Oxfam America.

Who: Publish What You Fund; Canada DFATD, DFID, UNDP, USAID, World Bank; with support from governments of DRC, Moldova, Nepal, Senegal; CABRI, IBP, Oxfam America and others. **Website:** <http://aidonbudget.org>