Transparency, public participation, and legislative oversight in the development of budgets creates better outcomes. OGP members work to promote openness as it is proven to better leverage taxpayer dollars.

**KEY TAKEAWAYS**

- **Fiscal openness is the most popular theme in OGP.**
- **Participation gets results:** OGP members can consider moving beyond budget transparency and look for ways to increase citizen participation throughout the entire budget cycle. According to early IRM data, commitments that encouraged public participation in budgeting significantly opened up decision-making processes.
- **Sector-specific budgeting can improve public service delivery:** OGP members can consider applying open and participatory budgeting to the health, education, and environmental sectors, etc.
- **Gender budgeting and inclusion:** OGP members can use budgeting as an opportunity to advance gender equality and women’s empowerment by including gender-responsive budget reviews – budgeting that ensures that public resources are allocated in ways that promote gender-equitable spending and represent the interests of all citizens.2

**FISCAL OPENNESS COMMITMENT UPTAKE**

- 555 fiscal openness commitments have been included in OGP action plans since 2011.
- 386 fiscal openness commitments have been assessed by OGP’s Independent Reporting Mechanism (IRM).
- 86 members have made fiscal openness commitments. 72 OGP members are currently implementing fiscal openness commitments.

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1 This fact sheet analyzes OGP commitment data as of March 2019.
NOTABLE COMMITMENTS

Ghana
The Citizen’s Budget
In 2013, in addition to adopting measures to increase fiscal transparency, the Ghanaian government and civil society organizations collaborated to create a participatory budget that more directly reflected citizens’ wants and needs.

Madrid, Spain
Let Madrid Decide
In 2016, Madrid implemented participatory budgeting through which the city council allowed the public to decide the allocation of 100 million euros. In particular, citizens proposed potential expenditures through a co-creation process. The populace then voted on the finalized proposals.

Tbilisi, Georgia
Accountability through Access
In 2016, Tbilisi committed to implement a participatory budget mechanism to increase the government’s accountability to citizens and improve cooperation between citizens.

São Paulo, Brazil
Restoring Public Trust Through Budget and Bidding Transparency
São Paulo committed to integrating the digital systems containing data on public contracts, bidding and budgetary execution into a single online portal. The newly centralized data will be published in an open format, and the city will train citizens to better understand their capabilities for oversight of the budget.

FISCAL OPENNESS COMMITMENT PROGRESS
Fiscal openness has always been a popular policy area in OGP.

WHAT ARE OGP MEMBERS DOING ABOUT FISCAL OPENNESS?

- Publishing the budget and other fiscal information
- Increasing public participation in budgeting
- Opening budgetary oversight

QUICK STATS ON PROGRESS
Out of all IRM-assessed fiscal openness commitments:

- 10% are starred
- 58% have been substantially completed
- 23% have significantly opened government

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bit.ly/FiscalOpennessOGP

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3 Exemplary commitments that have high specificity, transformative potential impact, significant completion at the time of assessment, and are relevant to OGP values.

4 This variable measures how much government practice has changed as a result of a particular commitment. Major and outstanding scores indicate the commitment made significant improvements to government openness.