

Foreword

Whenever producing formal guidance and standards in various areas of public governance – such as open data, public procurement or regulatory policy – the OECD often follows through with a less formal, more practically-minded “toolkit” to allow users to go beyond the level of principles to action and impact.

In the area of budget transparency, a different approach is called for. This is an area which is already well served with official standards, guidance manuals, and a wealth of other resources providing inspiring country examples. In such circumstances, rather than provide guidance to the OECD principles alone, a larger goal is to help users by raising their awareness of the various standards and guidelines that are available, how these materials complement one another, and how they can best be selected and applied to achieve the overall objective of a more open, transparent, inclusive and accountable budget process.

Accordingly, the OECD has designed this Budget Transparency Toolkit with the participation and collaboration of the broader global community of budget and fiscal transparency institutions – in particular the International Monetary Fund (IMF), the World Bank Group, the International Budget Partnership (IBP), the International Federation of Accountants (IFAC), and the Public Expenditure and Financial Accountability (PEFA) Program – all of which form part of the Global Initiative of Fiscal Transparency (GIFT) Network. The Toolkit does not aim to repeat or replace any of the materials that are already available from these bodies; it simply aims to serve as a guide or signpost to these materials, while also reinforcing some key practical messages about budget and fiscal transparency.

The Toolkit is accordingly structured in two chapters. **Chapter 1** serves as a direct introduction or gateway to the various institutions, official instruments and guidance materials, including standards issued by international organisations after extensive consultation with relevant stakeholders and public. The purpose of Chapter 1 is to give users a sense of their purpose and structure, and of how these resources can best be put to use.

Chapter 2 provides an alternative way of navigating to the various standards and guidance materials, by using a structure - developed by the OECD - based around five key institutional or sectoral areas. This section includes direct cross-references to the various international standards and guidance materials and helps to underline the broad common ground that exists in the area of budget and fiscal transparency. Chapter 2 also features some “suggested starting points” or key orientation messages to help users in understanding the issues involved. These “suggested starting points” are put forward for illustrative purposes by the OECD and should not be seen as “shortcuts” through the official standards issued by the various institutions. The OECD is grateful for the co-operation and advice of the international community of budget and fiscal transparency organisations, which have kindly allowed us to make reference to their materials in the interests of making this Toolkit as useful as possible.



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