



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

CSOs, Parliaments and SAIs working together for budget accountability

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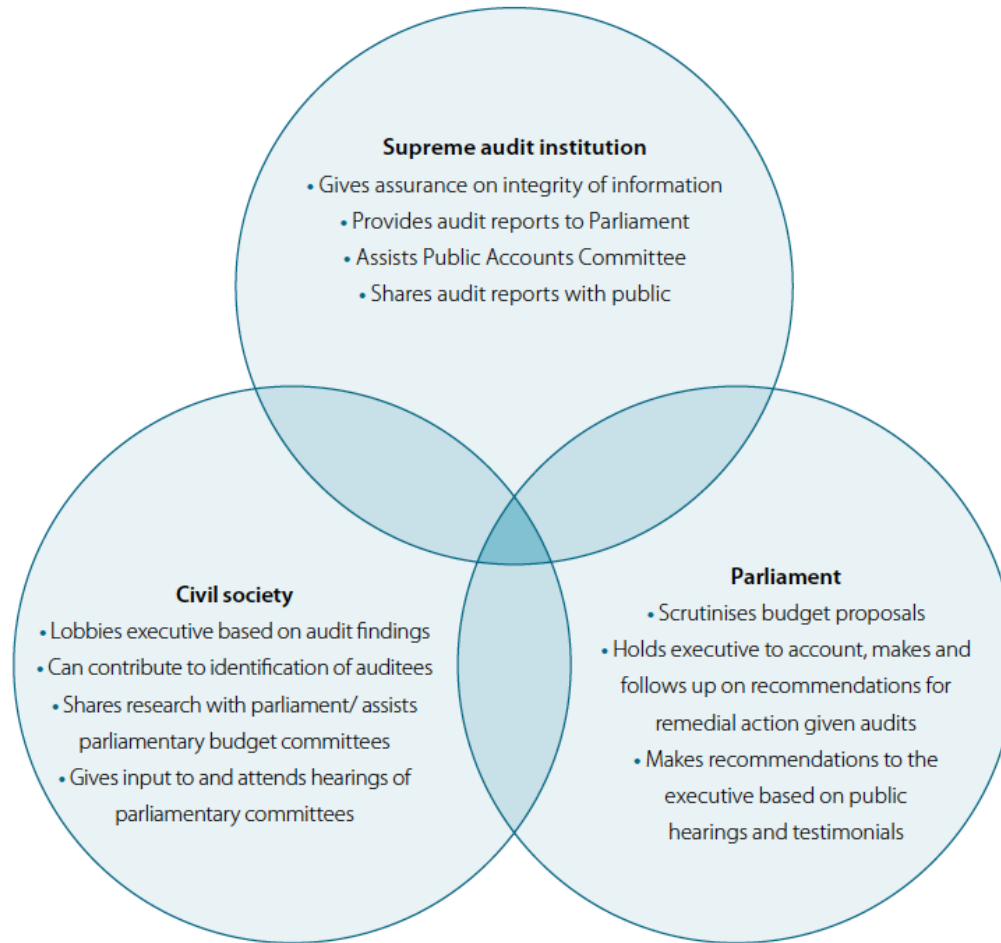
The Magic Formula

$$T + P = A \rightarrow O$$

- Fiscal TRANSPARENCY, coupled with opportunities for PARTICIPATION, leads to enhanced ACCOUNTABILITY, which in turn brings improved OUTCOMES
- Different actors play an important accountability role in the budget process, and therefore need information and engagement opportunities



The Magic Triangle



The Role of SAIs

- Timely and comprehensive reports from the executive
- Legal, financial and managerial independence
- Follow-up mechanisms and relations with Parliament
- Publicity, communications and stakeholder engagement



The Role of Legislatures

- Adequate time and capacity during budget approval stage
- Cross-party dialogue in budget committees
- Public hearings
- Coverage and quality of information flows

The Role of CSOs

- Direct and indirect engagement opportunities
- Access and accessibility to fiscal information
- Engagement at different levels of government
- Assisting other accountability institutions
- Working with the media to improve reporting and debate on budget matters



Implications for our work

- Come to a better common understanding of the ‘accountability landscape’ in each country
- Promote interaction among the various accountability actors
- Think about innovative engagement opportunities
- Agree on a clear set of reform priorities and on an effective mechanism for monitoring their implementation

