

**On September 29, members of the Budget Community of PEMPAL participated in the IBP Webinar
Sector Budget Transparency in the COVID-19 Response**

Inspired by the ongoing work of civil society, which advocates for better government services by tracking and monitoring public funding, IBP collaborated with civil society to develop a pilot assessment of **budget transparency in health and education** sectors, as part of the Open Budget Survey 2019.

Ms. Sally Torbert, Senior Program Officer from the International Budget Partnership presented results of the Open Budget Survey 2019 Sector Module, and Ms. Joanne Bosworth, Chief of the Public Finance and Local Governance from the UNICEF delivered a presentation on importance of sector budget transparency. Experts from Argentina, South Africa and Benin shared their experience as well.

The COVID-19 context brings many challenges but also opportunities for transparency in sector budgets. Governments around the world are launching significant spending measures to address the COVID-19 pandemic – funding health measures and mitigation of the economic impact, especially as the pandemic may worsen inequalities already existing in society. The transparency of budgetary and fiscal measures is critical. Detailed information about emergency budgets and spending – both on health and other emergency measures – will allow civil society and the public to monitor how budget decisions are made, and how public resources are spent.

In this setting, UNICEF and the International Budget Partnership (IBP) organized a global exchange virtual event to share the Open Budget Survey Sector Budget Transparency results within a discussion about monitoring health and education budget execution in the context of the pandemic, and to highlight a selection of good practices that countries are undertaking in this regard.

International Budget Partnership (IBP) explored this issue, focusing on health or education spending, with partners in 28 of the countries surveyed in the latest Open Budget Survey. A summary, report and more information can be accessed from the [IBP Sector Budget Transparency webpage](#).

Although based on information available prior to COVID-19, the findings point strongly to the need for publicly available and detailed sector-level budget information. Understanding whether government spending is having its intended impact is especially critical during this public health and fiscal crisis. Key findings and recommendations presented during the Webinar are for the governments to:

- provide detailed disaggregated information in budget documents within the administrative and functional classifications for each sector;
- strengthen reporting; information should show proposed, approved, and actual spending using consistent formats that allow the comparison of expenditures across the budget cycle – including transfers for sector spending through extrabudgetary funds, public corporations, and subnational governments; and
- Explain the links between policies, budgets, and performance - provide strong performance frameworks with indicators, targets, and outcomes, linked to public spending.

Participants of the Webinar considered that key sectors for implementation of open budgets initiatives are social sectors, including budgets for children. Social sector transparency is critical for COVID-19 response and the following recommendations can increase its benefits for all interested parties:

1. **governments** can expand collaboration with civil society in monitoring the COVID emergency response by identifying and providing the specific, detailed information that civil society needs to engage on sector budgets;
2. **civil society** can expand the use of the information that is available and build coalitions that jointly advocate for what additional information governments should provide;
3. **international organizations** can expand support to governments and civil society groups for transparency reforms and facilitate spaces and opportunities for collaboration.

As noted above, further information can be found at [IBP Sector Budget Transparency webpage](#).

LINKS to resources:

1. To learn more about expenditure tracking, measuring impact, and supporting oversight by the legislature and supreme audit institution, we invite you to join our upcoming webinar series: <https://www.internationalbudget.org/learning-series/>
2. You can visit Peru Transparency web in this link: <https://www.mef.gob.pe/es/portal-de-transparencia-economica>
3. UNICEF recently published a blog on the importance of sector budget transparency, and some examples of engagement: <https://blogs.unicef.org/blog/budgeting-better-future-for-every-child/>
4. More on the sector budget transparency findings: <https://live-international-budget-partnership.pantheonsite.io/open-budget-survey/sector-budget-transparency>
5. Links with the examples for Myanmar and Somaliland can be found in the recent UNICEF blog: <https://blogs.unicef.org/blog/budgeting-better-future-for-every-child/>
6. Data of resources transfer for Covid 19 in Peru can be found in this link: <https://apps5.mineco.gob.pe/coronavirus/Navegador/default.aspx>
7. Example of UNICEF Egypt work in cooperation with the Ministry of Finance on Budget Transparency:
 - "Budget Transparency" series: <https://uni.cf/2X6c8UA>
 - launching video: <https://bit.ly/2Da7kq5>
 - Accessible information about the public spending related to COVID-19 and the allocations for FY 2020/2021: <https://bit.ly/3f36Hfi>
8. On the role of legislatures in formulating and monitoring the budget during the COVID-19 pandemic - examples from Latin America: <https://www.internationalbudget.org/2020/06/role-of-the-legislature-in-formulating-and-monitoring-the-budget-during-the-covid-19-pandemic-examples-from-latin-america/>
9. Benin expanding fiscal transparency and inclusion during a time of crisis: <https://www.internationalbudget.org/2020/08/benin-as-a-regional-leader-expanding-fiscal-transparency-and-inclusion-during-a-time-of-crisis/>
10. Examples of civil society engagement in the budget process in the COVID-19 pandemic: <https://www.internationalbudget.org/2020/06/civil-society-organizations-around-the-world-advocate-for-transparent-and-just-responses-to-covid-19/>
11. The open budget data portal developed in partnership between the South African National Treasury and civil society: www.vulekamali.gov.za

12. Guide from the Global Initiative for Fiscal Transparency (GIFT):

<http://www.fiscaltransparency.net/covid19/>

13. How civil society can follow the COVID-19 money trail:

<https://www.internationalbudget.org/2020/07/our-money-our-responsibility-how-civil-society-can-follow-the-covid-19-money-trail/>

This brief event report was prepared by Ms. Ms. Aynura Bakaybaeva, BCOP Budget Literacy and Transparency Working Group's Co-Lead from Uzbekistan.