



## Knowledge hub - Collection of best practices

### Summary of the best practice

1. Title of the best practice (e.g. name of policy, programme, project, etc.) \*

BOOST OPEN BUDGET PORTAL

2. Country or countries where the practice is implemented \*

90 countries (open source)

3. Please select the **most relevant** Action Track(s) the best practice applies to \*

- Action Track 1. Inclusive, equitable, safe, and healthy schools
- Action Track 2. Learning and skills for life, work, and sustainable development
- Action Track 3. Teachers, teaching and the teaching profession
- Action Track 4. Digital learning and transformation
- Action Track 5. Financing of education

#### 4. Implementation lead/partner organization(s) \*

World Bank

#### 5. Key words (5-15 words): Please add key descriptive words around aims, modalities, target groups etc. \*

fiscal data, budget, budgetary decision-making, data portal

#### 6. What makes it a best practice? \*

BOOST is a best practice as it allows for the compilation of fiscal data that is comparable across countries

## Description of the best practice

#### 7. Introduction (350-400 words)

This section should ideally provide the context of, and justification for, the practice and address the following issues:

- i) Which population was affected?
- ii) What was the problem that needed to be addressed?
- iii) Which approach was taken and what objectives were achieved? \*

How budget data is recorded, made accessible, and analysed shapes both policy makers' and citizens' understanding of budget policy and impact. Yet, in much of the world, the quality of budget data remains a major constraint to good policy making, implementation, analysis, and evaluation. Launched in 2010, the BOOST program has active engagements in over 90 developing countries to address this gap and provide quality access to budget data. The initiative strives to make well-classified and highly disaggregated budget data available for Bank teams, policy makers and practitioners within government, researchers, and civil society and promote their effective use for improved budgetary decision making, analysis, transparency, and accountability. The appeal of the BOOST approach is that it provides user-friendly platforms where all expenditure data can be easily accessed and used by researchers, government officials and ordinary citizens to examine trends in allocations of public resources, analyse potential sources of inefficiencies, and become better informed about how governments finance the delivery of public services.

## 8. Implementation (350-450 words)

Please describe the implementation modalities or processes, where possible in relation to:

- i) What are the main activities carried out?
- ii) When and where the activities were carried out (including the start date and whether it is ongoing)?
- iii) Who were the key implementation actors and collaborators? (civil society organizations, private sector, foundations, coalitions, networks etc.)?
- iv) What were the resources needed (budget and sources) for the implementation?

\*

Since its launch, the program has centered its activities around three work streams:

Supporting expenditure analysis - the value of BOOST datasets for analytical applications can already be seen in the practical uses to which they are being put by researchers, policy makers, budget analysts, and in general by governments. By making available previously unattainable micro-fiscal data in accessible and readily available formats, the BOOST program has enabled users of its datasets to advance new analytical applications such as capturing pro-poor expenditures, spatial disaggregation of spending, assessing budget credibility, conducting wage bill analysis, identifying expenditure rigidity, performing equity and allocative and technical efficiency analysis in health and education, and revenue analysis. Overall, the team has provided analytic data platforms and lent public finance expertise for over 100 Public Expenditure Reviews - a key diagnostics instrument used to evaluate the effectiveness of public finances -and informed several sector policy notes, particularly in education and health while leading the way in mainstreaming public finance in non-traditional fields such as water, nutrition and infrastructure.

Advancing fiscal transparency - BOOST has represented the most relevant resource in advancing and supporting fiscal transparency reforms, facilitating the dissemination of country BOOST datasets via (i) the World Bank's Open Budgets Portal, which has already witnessed the release of over 40 BOOST datasets and (ii) through the development of country-owned web portals such as in the cases of Albania, and Tunisia among others, often in support of implementation of fiscal transparency commitments within Open Government Partnership's action plans and Development Policy Lending operations

Improving PFM processes, BOOST work included a wide-ranging set of activities to improve data quality, including integration of off budget data, enhancement of quality of information recorded in FMIS, informing PFM operations on improvements of budget classification, overcoming fiscal data fragmentation, promoting enabling environment for public participation in budget process and assisting countries in improving the efficiency of their PFM processes. This has been particularly instrumental in improving data quality in contexts with poor and fragmented information systems

## 9. Results – outputs and outcomes (250-350 words)

To the extent possible, please reply to the questions below:

- i) How was the practice identified as transformative? (e.g., impact on policies, impact on management processes, impact on delivery arrangements or education monitoring, impact on teachers, learners and beneficiary communities etc.);
- ii) What were the concrete results achieved with regard to outputs and outcomes?
- iii) Has an assessment of the practice been carried out? If yes, what were the results? \*

The following are some examples of countries that have endorsed the publication in user friendly formats of their line-item fiscal data (BOOST) either directly on the World Bank Open Budget Portal or through their individual fiscal transparency portals.

Haiti: is the first Caribbean country to make available to the public its budget data using BOOST. The Haiti BOOST public expenditure database presents disaggregated annual budget and expenditure data of the central government from 2006 onwards organized according to the country budget classification system which includes an administrative, economic, geographic, and functional classification. In addition, the data covers investment projects financed by the state treasury. The donor financed projects are not included in this current version of the BOOST. The BOOST data contains the budgeted, committed, and executed figures for all central government agencies.

Kenya: was the first African country to publish the entire public expenditure dataset in one consolidated Excel file in 2011. The platform contains almost two decades of spending information at the central and local levels and continues to be yearly updated, curated, and disseminated by the Government of Kenya.

Mexico: the Mexico BOOST platform was compiled through detailed information disseminated by the Government. Central spending was collected on the Open Fiscal data Package, while municipal data has been collected from the INEGI website. The platform includes annual revenue and expenditure data from 2008 onwards. Federal data classifies the information in five economic classifications, three functional classifications, two administrative classifications and three program classifications along with source of funding and a geographical classification. The State and Municipal's data presents only execution data dissected in one economic classifications and geographic dimensions but no functional classification amount.

Poland: Poland's BOOST government expenditure database is constructed with expenditure data available on Poland's Ministry of Finance's website. The BOOST dataset is composed of committed, amended, and executed amounts dissected by two levels of economic classification, two levels of functional classification, and administrative classifications broken down at the central government level (ministries and agencies, and individual spending units) and at the local governments (provincial) level. Additionally, both the central government budget and the local government budgets are divided into ten categories based on the source of financing. Poland's BOOST features data from 2004 onwards for central and local government budgets.

The above are a few examples of many other countries where the BOOST initiative has taken effect and is enabling access to country's fiscal data for policy makes and other stakeholders.

## 10. Lessons learnt (300 words)

To the extent possible, please reply to the following questions:

- i) What were the key triggers for transformation?
- ii) What worked really well – what facilitated this?
- iii) What did not work – why did it not work? \*

Although the content of each BOOST is country-specific — for instance, some ministries of finance have IT systems that record detailed expenditure data for every provider of public services while others may only have data aggregated at the district levels — all BOOSTs have some common features. Each database typically contains information on the approved budget, revised budget, and actual expenditure amounts broken down by government level (central or local), administrative unit (typically a ministry, department, agency, university, hospital, or school); sub-national spending unit (such as districts, municipalities, towns and villages); economic classification (wages, goods and services, capital expenses, etc.); functional classification (sector and sub-sector); program classification (if the country uses program-based budgeting); and financing source (budget revenue, domestic or foreign borrowing, etc.).

## 11. Conclusions (250 words)

Please describe why may this intervention be considered a “best practice”.

What recommendations can be made for those intending to adopt the documented “best practice” or how can it help people working on the same issue(s)? \*

The BOOST Open Budgets Portal is the first effort to create a one-stop shop for budget data worldwide with the hope of bringing visibility to countries’ efforts in this field, facilitating access and promoting use of spending data, and motivating other countries into action. The portal offers the opportunity to showcase a subset of developing countries and subnational entities that have excelled in the exploration of new frontiers of fiscal transparency by choosing to disseminate their entire public spending datasets in accessible formats (i.e., soft copy), with the expectation that these efforts could motivate other countries into action. BOOST is a best practice as it allows for the compilation of fiscal data that is comparable across countries. Its footprint in over 90 countries is an indication of importance in addressing issues relating to access and transparency with fiscal data. While every effort has been done to certify the quality of the country specific databases according to BOOST approach and methodology, users are encouraged to refer to the country-owned open data portals to ensure complete consistency of data with published official figures, as well as consult accompanying user manuals for potential caveats on uses of the data.

## 12. Further reading

Please provide a list and URLs of key reference documents for additional information on the “best practice” for those who may be interested in knowing how the results benefited the beneficiary group/s. \*

The BOOST open data portal. <https://www.worldbank.org/en/programs/boost-portal/about-the-portal>