



IMF Fiscal Transparency Consultation
Report – Online Comments/Conference Call with IMF Staff
 Period: February 11, 2013 – February, 27, 2013

1) Name	Organization	Country
Alexandra Gillies	Revenue Watch Institute	US
COMMENT # 1 – CONFERENCE CALL AND ONLINE COMMENTS		
<ul style="list-style-type: none"> • Retain the Transparency Guide as a separate document because CSOs find it useful in their advocacy work • Update it to take account of recent developments, including the emergence of project-by-project reporting by companies; Integrate it better into IMF operations <p>Click this link to see comments submitted online</p>		
2) Name	Organization	Country
David Heald	University of Aberdeen	Scotland
COMMENT # 2 – CONFERENCE CALL AND ONLINE COMMENTS		
<ul style="list-style-type: none"> • There was much to be admired in the board paper but it contained “worrying gaps” either because of “faulty analysis” or because we thought we couldn’t discuss these issues in the paper. More specifically, he argued that we should; Think about how to improve <i>effective</i> as well as <i>nominal</i> fiscal transparency (e.g., meeting the spirit as well as the letter of the Code); Not distinguish between basic, good, and best practice, in part because this may encourage “gaming” and the achievement of nominal but not effective transparency; Revise the Code, but not think that the details of the code are central to improving fiscal transparency or the ROSCs (which also depends on the willingness of governments to be criticized and the quality of the analysis in the ROSC); Not be “over prescriptive” about accrual accounting and budgeting (although this is a good thing in countries that have adopted it) lest this lead some governments to reject our approach; Make fiscal ROSCs more effective by improving their quality and thus their credibility and by focusing them on, say, G20 countries; Encourage the creation of longer fiscal time series based on consistent definitions <p>Click this link to see comments submitted online</p>		
3) Name	Organization	Country
Matt Kohonen	Oxfam International	UK
COMMENT # 3 – CONFERENCE CALL AND ONLINE COMMENTS		
<ul style="list-style-type: none"> • The Code should pay more attention to assessments of foregone revenue caused tax breaks and tax evasion and to issues such as transfer pricing and international tax cooperation; It should consider the extent to which “fiscal systems” aim “to attain human rights”; It should “not become a benchmarking tool, which should be left independent analysis, such as the Open Budget Index”; ROSCs should discuss how “citizens can more effectively challenge governments in increasing the availability of fiscal information”; We should consider peer review of ROSCs. <p>Click this link to see comments submitted online</p>		
4) Name	Organization	Country

Katharina Noussi	PhD student at the University of Vienna	Austria
COMMENT # 4 – ONLINE COMMENTS		
<ul style="list-style-type: none"> Gave detailed online comments on what the code says about auditing and among other things suggested that we refer to International Standards of Supreme Audit Institutions. Click this link to see comments submitted online 		
5) Name	Organization	Country
Natalia Ablova	The Bureau of Human Rights and Rule of Law	the Kyrgyz Republic
COMMENT # 5 –ONLINE COMMENTS		
<ul style="list-style-type: none"> The Code is written by financiers for financiers and should be made more useful to transparency activists; The IMF and aid agencies should be more transparent about their aid and its conditions; The Code should distinguish basic, good, and best practice; The Guide on Resource Revenue Transparency should be revised separately; The language of; ROSCs and other reports should be clearer to non specialists. Click this link to see comments submitted online		
6). Name	Organization	Country
Per Kurowski	Petropolitan	
COMMENT # 6 –ONLINE COMMENTS		
<ul style="list-style-type: none"> Guide on Resource Revenue Transparency should require the publication of more basic data on natural-resource revenues and subsidies. Separately, he recommended that the Code require disclosure of hidden subsidies to governments created by financial regulations that favor lending to governments on the grounds that such loans are risk free. Click this link to see comments submitted online 		
7). Name	Organization	Country
Susan Kuhn	Transparency International	Germany
COMMENT # 7 – ONLINE COMMENTS		
<ul style="list-style-type: none"> The Code refer to the role of “civil society and the public” in the “fiscal process,” require that governments make information available through “multiple channels of information (online and offline), and refer specifically to the disclosure of fiscal information on defence; We clarify what we mean by terms like “clear”, “timely”, and “accessible”; The publication of ROSCs be mandatory Click this link to see comments submitted online		
8). Name	Organization	Country
Isaac Umansky	Independent Consultant	Uruguay
COMMENT # 8 –ONLINE COMMENTS		
<ul style="list-style-type: none"> suggested in online comments that IMF set information on fiscal transparency in its broader economic context, including data on economic activity, monetary policy, and so on; differentiate basic, good, and best practice, “but strictly referred to the geographical region to which the country is integrated”; encourage governments to conduct annual 		

surveys of fiscal sustainability; and discuss political and institutional constraints on transparency in a new chapter in the Manual.

Click this [link](#) to see comments submitted online

9). Name	Organization	Country
Taranath Dahal and Anirudra Neupane	Freedom Forum	Nepal

COMMENT # 9 –ONLINE COMMENTS

- Suggested that the Code should suggested that the Code should; Require governments to state the basis on which fiscal targets have been set; Emphasize the wide dissemination of accessible information; Require procurement documents for large bids to be made public

Click this [link](#) to see comments submitted online

10). Name	Organization	Country
Yeukai Mukorombindo-Chiweshe	Rhodes University	South Africa

COMMENT # 10 - ONLINE COMMENTS

- A coalition of NGOs submitted two reports called [Open for Development](#) and [greater fiscal transparency](#) which were developed by ONE, Center for Transparency and Accountability in Liberia, Development Initiatives, Global Witness, Integrity Action, the International Budget Partnership, Publish What You Fund, the Revenue Watch Institute, Transparency International, Fundar (Mexico), Global Movement for Budget Transparency, Accountability and Participation, Luta Hamutuk Institute (Timor-Leste), Publish What You Pay, and W3C (Brasil).