Dear Secretary-General,

Re: The Importance of Transparency and Accountability in the Post-2015 Development Framework

Civil society partners from more than 50 countries congratulate the United Nations' Open Working Group (OWG) on the latest draft of the Sustainable Development Goals (SDGs). Given our shared concerns about the need for transparency and accountability to citizens, we strongly endorse the recommended goals and targets that emphasize greater transparency (16.10), public participation (16.7), and accountability (17.18 and 17.19) in development efforts.

In moving towards the final stages of defining the goals and indicators for the post-2015 development framework, we urge you to ensure that transparency, participation and accountability remain at its heart. As the attached briefing shows, there is increasing evidence that budget transparency, expenditure monitoring and accountability are crucial to ensure the framework is adequately funded and achieves its goals.

There are two main ways to ensure this accountability for delivery of the goals:

1. **Include a target guaranteeing full transparency on the government revenues, aid and spending targeted to each of the development goals.** All governments should publish timely, accessible and comprehensive information on these, throughout the budget cycle.

2. **Monitor government spending on each of the goals as part of the “means of implementation.”** This will require defining a process for global- and national-level monitoring of government spending targeted towards each goal.

Including these two elements in the post-2015 framework would allow all stakeholders to track country performance in using public resources to support the goals.

We stand ready to help advance these recommendations by galvanizing broad political support from a wide range of countries and civil society organizations, and working with you to develop more specific language for the indicator and monitoring process.
Sincerely,

Matthew Martin,  
Director,  
Development Finance International

Warren Krafchik,  
Executive Director,  
International Budget Partnership

Winnie Byanyima, Oxfam International Executive Director

In collaboration with the following organizations:

**International Organizations**
- ActionAid International
- Civil Society Platform for Peacebuilding and Statebuilding
- Development Gateway
- Global Integrity
- Global Campaign for Education
- IREX
- Natural Resource Governance Institute
- New Rules for Global Finance
- ONE
- Open Knowledge
- Oxfam International
- Publish What You Fund
- Tax Justice Network - Africa
- Transparency International
- WaterAid

**National Civil Society Organizations**
- Afghanistan: Integrity Watch Afghanistan
- Albania: Albanian Socio Economic Think Tank / University of Tirana
- Algeria: Association Nationale de Finances Publiques
- Bangladesh: Centre on Budget and Policy
- Benin: Social Watch
- Brazil: Instituto de Estudos Sócioeconômicos
- Burkina Faso: Centre Pour La Gouvernance Démocratique
- Cambodia: The NGO Forum on Cambodia
- Chad: GRAMP-TC
- China: Shulian Deng, Shanghai University of Economic and Finance
- Cameroon: Budget Information Centre
- Côte d'Ivoire: Social Justice
- Dominican Republic: Fundación Solidaridad de República Dominicana
- El Salvador: Fundación Nacional para el Desarrollo
Fiji: Citizens Constitutional Forum
France: Association pour la Fondation Internationale de Finances Publiques
Ghana: SEND-Ghana
Honduras: Federación de Organizaciones No Gubernamentales Para el Desarrollo de Honduras
Hungary: Fiscal Responsibility Institute
India: Centre for Budget and Governance Accountability
Iraq: Iraqi Institute for Economic Reform
Italy: Sbilanciamoci
Jordan: Partners - Jordan
Kazakhstan: Sange Research Center
Kenya: Institute of Economic Affairs - Kenya
Kyrgyzstan: Precedent Partner Group
Lebanon: Lebanese Transparency Association
Liberia: Institute for Research and Democratic Development
Malawi: Malawi Economic Justice Network
Malaysia: Institute for Democracy and Economic Affairs
Mozambique: Centro de Integridade Pública
Myanmar: Spectrum
Namibia: Institute for Public Policy Research
Nepal: Open Nepal (represented by Young Innovations) and Campaign for Human Rights and Social Transformation
New Zealand: Jonathan Dunn
Niger: Alternative Espaces Citoyens
Nigeria: Civil Resource Development and Documentation Centre
Papua New Guinea: Institute of National Affairs
Poland: Pawel Bialynicki Birula, University of Krakow
Portugal: Institute of Public Policy Thomas Jefferson – Correia da Serra
Peru: Ciudadanos al Día
Qatar: Dr. Ashraf Galal Bayoumy
Romania: Afrodita Popa
Sao Tome e Principe: Webeto
Serbia: Transparency-Serbia
South Africa: Public Service Accountability Monitor
South Korea: Keakook Song, Public Audit Research
South Sudan: Society for Civic Development
Sri Lanka: Verite Research
Sweden: Accountability and Transparency for Human Rights
Tanzania: HakiElimu
Timor Leste: La'o Hamutuk and Luta Hamutuk
Ukraine: Center for Political Studies and Analysis
United Kingdom: Joachim Wehner and Steffen Hertog, London School of Economics
United States: InterAction
Venezuela: Transparency Venezuela