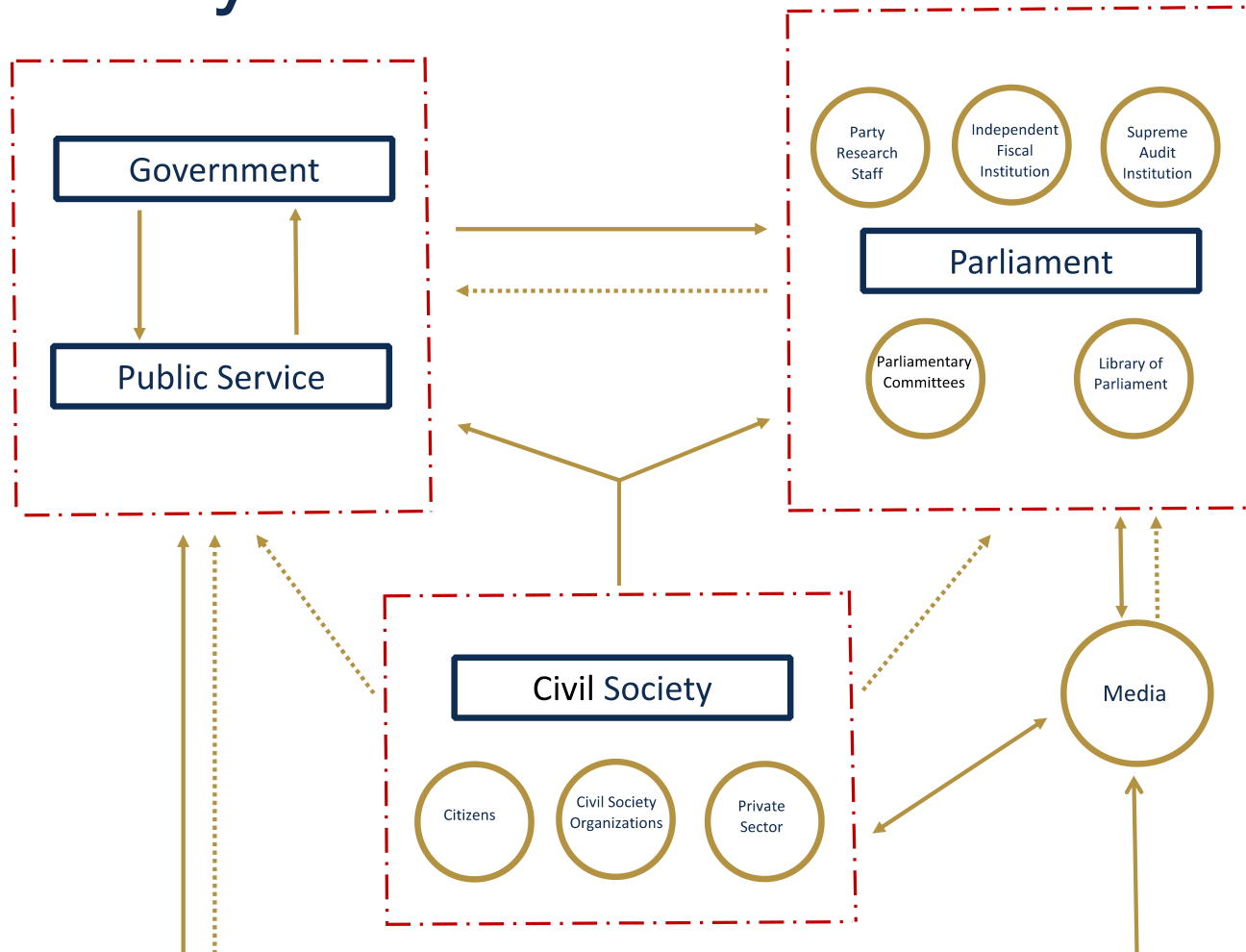


Fiscal ecosystem



Legend
Dashed arrows: relationships of accountability
Straight arrows: information flow

Actor	Description
Executive Branch of Government & Public Service	Entities of the central, state, regional, provincial, municipal, or local government; all extra budgetary entities, including social security funds, at each level of government; and all nonmarket non-profit institutions that are controlled and financed mainly by government units (IMF Fiscal Transparency Handbook 2018). They are generally accountable for the formulation of the budget, lead its implementation and report on the results of its execution.
Political Party Research Staff	Political parties may have staff responsible for providing its leadership with research and analysis to develop its policy positions, and if in opposition, to hold the government to account. Political staff – especially when their party is in power – can contribute to the formulation of the budget. When in opposition, political staff may focus on scrutiny of budget proposals, budgetary oversight and alternative policy proposals.
Parliamentary Committees	Parliamentary committees are small groups of parliamentarians appointed to undertake specific tasks and can examine selected matters in greater depth than is possible in plenary sittings. While responsibilities vary, they can contribute to the formulation of the budget and the oversight of government expenditures.
Library of Parliament	The Library of Parliament is an office of the Parliament that generally provides customized research, analysis and information needed for parliamentarians, staff and parliamentary bodies to fulfill their functions. It can provide research and analysis to support the scrutiny of budget proposals and its oversight, as well as support participative practices. Beyond its research functions, it manages documental archives and ensures public access to parliamentary information.
Supreme Audit Institution	The Supreme Audit Institution (SAI) is the highest national authority responsible for auditing the management of public funds. An SAI can perform compliance, financial, or performance audits. It should be organizationally, administratively, and financially independent of the executive branch of the government (IMF Fiscal Transparency Handbook 2018). Its audit reports are provided to Parliament to support its oversight function, <i>ex-post</i> (i.e. after public monies have been allocated and spent).
Independent Fiscal Institution	The Independent fiscal institutions (IFI) is a public body that aims to promote sustainable public finances through various functions, including monitoring compliance with fiscal rules, production or endorsement of macroeconomic forecasts for the budget, and/or advising the government and parliament on fiscal policy matters (European Commission). It should be organizationally, administratively, and financially independent of the executive branch of the government. It can provide non-partisan information and analysis to support the parliament’s scrutiny of budget proposals and its oversight, <i>ex-ante</i> (i.e. before the vote on appropriations takes place to support parliamentarians in their oversight function).
Media	The media consists of the main means of mass communication, including broadcasting, publishing and the Internet. It allows for ongoing checks and assessments by the population of government spending and assists in bringing public concerns into the open by providing a platform for discussion (Media and Good Governance, UNESCO).
Civil Society	Civil society includes citizens, civil society organizations, private sector actors and the public at large, including migrants and refugees.
Citizens	Citizens can contribute to government financial oversight and budgeting through participative processes and monitoring of its execution.
Civil Society Organizations	Civil Society Organizations (CSOs) include all non-market and non-State organizations outside of the family in which people organize themselves to pursue shared interests in the public domain (UNDP NGOs and CSOs: A Note on Terminology 2008). Some CSOs encourage government financial accountability and transparency through participative processes in budgeting and oversight of execution of spending decisions.
Private Sector	The private sector is the part of the economy that is managed by individuals and companies for profit and is not State controlled. It can contribute to the formulation of the budget through consultative processes and play an important role in the oversight of its execution.