

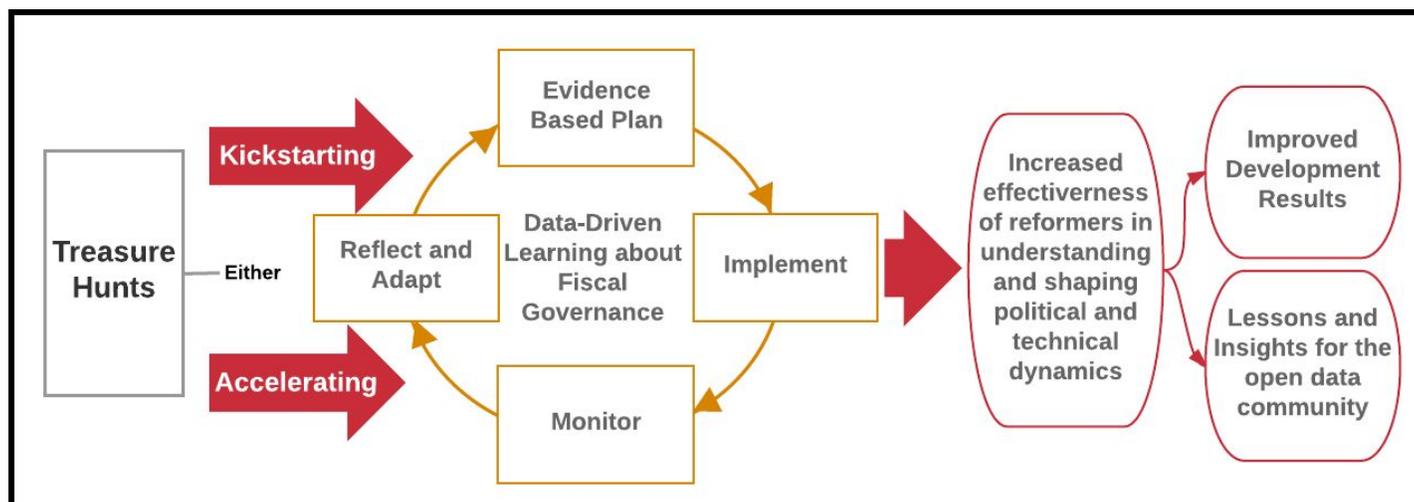
## **Fiscal Governance Treasure Hunts**

Kickstarting and accelerating data-driven learning cycles

1. In recent years, countries and civil society organizations across the globe have made great progress in implementing data standards, publishing fiscal data, and developing tools for data analysis and visualization. This progress has not led to a proportionate increase in the use of fiscal data by reformers to address the challenges faced by citizens in particular places. Emerging evidence suggests that translating data availability into tangible improvements in fiscal governance and development results is not at all straightforward. There are a number of intermediate steps on the journey from data availability through the use of the data by governments and civil society to improve the use of public resources and have an impact on people's lives.
2. Open fiscal governance can improve the use of public resources by transforming the way in which citizens and governments interact to develop and implement policies for addressing particular challenges that hinder development results in particular contexts. Progress towards open fiscal governance is inherently political, takes different paths in different places, and is necessarily led by domestic champions. This progress is shaped by specific characteristics of the existing fiscal governance landscape, a landscape made up of a number of elements: the political, legal and regulatory environment; the availability and usefulness of data about the flow and use of public resources; the opportunities for citizen participation; and the capacities needed to make use of fiscal data.
3. Our work aims to support the journey from data availability, through use, to impact, building on progress that has been made in opening fiscal data, to explore how reformers can make use of that data to sharpen the impact and effectiveness of their work. We do this by setting in motion data-driven learning cycles to address challenges that hinder progress towards development results that are relevant in a particular context. These learning cycles sharpen the impact of country level actors – and their global partners – by helping them to better understand how to navigate and shape the political and technical dynamics around the use of public resources to address particular sectoral challenges. The focus on learning by doing generates insights and lessons on how to bridge the gap between data availability and the use of that data in ways that matter in particular contexts and can inform the work of reformers elsewhere.
4. Our Treasure Hunt method can either kickstart or accelerate data-driven learning cycles. The Treasure Hunt method is a user-led assessment about the factors that prevent increased use of fiscal information. It enables stakeholders to come together to develop a shared understanding of the fiscal governance landscape around particular development challenges. The assessment provides actionable insights not only about how the landscape is at a given moment in time, but also about what actions could be taken in order to improve that landscape. It inspires action by highlighting what is possible and informs policy by helping to identify the challenges that make it difficult for citizens to access and use fiscal information in relation to particular issues.
5. Treasure Hunts are a highly adaptable tool which can be tailored to support the needs of country-level partners working to use fiscal data to address locally relevant challenges that hinder progress towards development results, no matter what sector those challenges relate to,

and no matter what combination of fiscal issues - revenues, budgets, contracts or results - are relevant to the problem at hand. The implementation of the method has four steps:

- a. **Problem Definition and Preparation:** engaging with key stakeholders to identify a particular sectoral challenge, to develop a shared understanding on it, and to conduct an initial assessment of the institutional and data environment around it.
- b. **User-led assessment:** working with participants to explore whether and how they are able to successfully leverage fiscal data in order to address the identified challenge, while collecting clear evidence on users' capacities, data needs, and their understanding of the institutional and political landscape and how it can be shaped.
- c. **Validation and reporting:** collating the findings from the user-led assessment into a report that validates these findings — distinguishing, for instance, if obstacles faced by participants were due to the characteristics of the data or gaps in participants' capacities – and distilling actionable insights identified through the process.
- d. **Planning and strategizing:** engaging with country level reformers to use the report to develop a strategy for supporting the use of fiscal data to address the prioritized challenge. This strategy includes not only the actions prioritized by participants but also a framework for collating evidence to trace progress towards addressing the local challenge and inform local reformers in their efforts to adapt their strategy to better navigate and shape the dynamics in their contexts.



6. The Treasure Hunts methodology was developed and tested in [Mexico](http://www.globalintegrity.org/2015/11/tracking-my-taxes-follow-the-money-treasure-hunts-and-next-steps/)<sup>1</sup>. It allowed us to identify challenges related to the availability and usability of fiscal data and to support the efforts of our Mexican partners to use these results to improve the ways in which fiscal data is produced, released and used. We are currently beginning the implementation of a project to deploy the methodology at the [subnational level](http://www.globalintegrity.org/2016/05/following-money-mexican-road-trip/)<sup>2</sup> in Mexico to support state level partners in their efforts to use fiscal data to address particular sectoral challenges.

<sup>1</sup> <http://www.globalintegrity.org/2015/11/tracking-my-taxes-follow-the-money-treasure-hunts-and-next-steps/>

<sup>2</sup> <http://www.globalintegrity.org/2016/05/following-money-mexican-road-trip/>