

POLICY BRIEF: EXPANDING ACCESS TO GLOBAL SUBNATIONAL FISCAL & URBAN PLANNING DATA

March 2017

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INTRODUCTION

The 2016 United Nations World Cities Report presents compelling evidence that the current growth patterns of global urbanization, and the related demands imposed on cities, are unsustainable in many respects. (United Nations Humans Settlements Programme, 2016: 36) The report explains that central to the challenges of unsustainable urban expansion are issues of inequality, informality, insecurity, climate change and municipal finance, among others. (United Nations Humans Settlements Programme, 2016: 1) Addressing such challenges rests on effective local governance, in addition to empowering leaders of municipalities with the necessary resources to engage in service delivery planning, urban planning, financial planning, budgeting, and monitoring. High-quality statistics and data play a critical role in allowing leaders to assess progress in these complex areas, to inform decision-making, and enable municipal leaders, and their advisors, to more clearly define objectives and develop responsive policies that achieve specific outcomes. (Adams, 2015)

At present, global efforts to expand access to open government data have grown significantly, but substantial gaps remain. Most notably, there is no comparable municipal finance data to describe or track the financial performance of local subnational governments on a global scale. (Bahl & Linn, 2014) A focus on expanding access to municipal fiscal data at the subnational level has been elevated in several important efforts that have started to catalogue macro-level institutional indicators of municipal fiscal systems within countries, but a vacuum still exists of municipal level data at the micro-level (cities, towns) as the unit of jurisdiction. (OECD & UCLG, 2016)

The absence of comparative municipal fiscal data for local governments is a serious and persistent limitation that inhibits a true understanding of fiscal performance at the subnational level. Leading experts have commented on the consequences of this, noting that “given the expected explosion of urban population in the next two decades, it is crucial to know more about the public finances of urban areas... [w]ithout such data, it is not possible to benchmark important indicators such as tax effort, infrastructure spending, fiscal disparities, or how the metropolitan areas fit within the transfer equalization system.” (Bahl & Linn, 2014: 20) The lack of data makes it difficult for secondary cities and smaller cities to plan for urban expansion and understand their finances. In developing countries, where there is a system for data collection currently in place at the metropolitan or regional level, municipalities may not be fully leveraging its capacity to allow for meaningful jurisdictional assessments (UN-Habitat, 2015)

This policy brief offers recommendations for expanding the degree and scope of open data for governments at the subnational level, and argues for the elevated importance of its expansion in the specific thematic areas of municipal finance. Following a brief overview of the current state of the global data landscape within the noted thematic focus, this policy brief will advocate for the development of data sets in ways that enable leaders of municipalities to monitor and track progress around their desired policy and governance outcomes, leverage monitoring frameworks, and potentially the United Nations Sustainable Development Goals. This is supported by the premise that expansions in municipal data transparency have the greatest potential to meaningfully enhance how leaders manage the future of municipalities when open data is developed and informed by the noted principles. A priority area for action, among others, is expanding subnational data efforts that reflect the global diversity of subnational municipal fiscal systems. This is critically important in the development of a comparable taxonomy that integrates both municipal fiscal data and urban planning data, enabling leaders of municipalities who are managing the future of urbanization.

THE CONTOURS OF A GLOBAL OPEN DATA LANDSCAPE

There is wide consensus that greater transparency in government is a critically important and positive ingredient to achieving greater accountability and well-functioning economic and political markets.

(Cucinello, Nasi, Saporito, 2012) Access to governance data and information is also considered to be a cornerstone of a strong, efficient, and representative democracy. (Anshu, 2012) Evidence of these values continues into the present day with democratic societies introducing new levels of transparency and access in the form of open-meeting laws, freedom of information acts, and other efforts aimed at providing greater access to government decision-making.

At present, global recognition of the importance of expanding access to high quality government financial data is made visible by the proliferation of platforms and initiatives that have coalesced into an open data movement over the past decades. Stakeholders and milestones at the forefront of the movement include, for example, the Open Government Partnership initially formed in 2011 by eight heads of state at the United Nations General Assembly. (Open Government Partnership, 2016) The coalition now consists of seventy-five countries with over 2,000 open government commitments since its launch, and multilateral partnerships with The World Bank Group, the Inter-American Development Bank, the United Nations Development Programme, the Organization for Economic Cooperation and Development, and hundreds of civil society organizations. (Open Government Partnership, 2016)

In 2015, members of the Open Government Partnership's Steering Committee led the endorsement of a *Joint Declaration on Open Government for the Implementation of the 2030 Agenda for Sustainable Development*. The Declaration commits participating governments to take advantage of the Open Government Partnership infrastructure, including the national action plan framework and network for engaging civil society, to help achieve the United Nations Sustainable Development Goals (SDGs). (Open Government Partnership, 2016)

In addition to notable stakeholder-led initiatives, the past decades have seen the growth of numerous country-led efforts in transparency and open data expansion stimulated by different competing considerations. In Vietnam, for example, advancements in budgetary transparency emanated in the wake of a transition from a centralized, Soviet-oriented planned economy into a decentralized, state-directed market economy and a reconsideration of nearly every facet of policy and practice. (Warren & Nguyen, 2013) The events leading to the global economic crises in 2008 elevated the importance of expanded access to data related to the financial conditions of governments, and disclosure with respect to fiscal risks, as in the case of Greece and other countries. (Khagram, Renzio, Fung, 2016: 2)

In South Africa, transparency has been successfully advanced at the national and subnational level by coupling modernization with broader financial management reform initiatives implemented through the Municipal Finance Management Act No. 56 of 2003, supported by the annual Division of Revenue Act. (Farvacque-Vitkovic & Kopanyi, 2014: 139-140) Recognizing that local government capacities vary widely across the spectrum, the National Treasury in South Africa developed a phased implementation strategy of financial and technical support for local governments focused on areas that included: conditional grants, subsidies, technical guidelines, policy advice, and the placement of international advisers in some municipalities. (Farvacque-Vitkovic & Kopanyi, 2014: 139-140) Comprehensive reform was supported by an intentional effort to align national legislation with the legislative frameworks of local governments, including, for example, the Structures Act, Systems Act, and Property Rates Act and their regulations, in order to ensure coherence from a legal standpoint. The success of the strategy was also based on the notion that successful implementation would be best achieved by taking into account "the differing capacities of municipalities to implement the reforms, as well as the need for institutional strengthening, building municipal capacity, and improving municipal consultation, reporting, transparency, and accountability," while also modernizing the budget process. (Farvacque-Vitkovic & Kopanyi, 2014: 139-140)

Despite the noted progress of national country-led initiatives, at present there appears to be no single cohesive or integrated theory on the political economy of fiscal transparency, participation and accountability that drives greater openness in government in the fiscal realm. (Khagram, Renzio, Fung, 2016: 4) The conditions that drive greater openness in fiscal government information and data are classified by experts as ranging across any one of four broad categories: political, economic, cultural, or historical. (Khagram, Renzio, Fung, 2016: 4)

Absent leadership and direction at the national government level, it is often difficult and labor intensive for subnational local governments to initiate reforms that engender greater transparency in data, particularly fiscal data, on their own. At present, local subnational governments who are undertaking reforms across the developed and developing world include: Buenos Aires, Argentina; Austin, Texas (United States); Jalisco, Mexico; La Libertad, Peru; Ontario, Canada; Sao Paulo, Brazil; Eggeyo-Marakwet County, Kenya; Kigoma Municipality, Tanzania; Sekondi-Takoradi, Ghana; Madrid, Spain; Paris, France; Scotland, UK; Bojonegoro, Indonesia; Seoul, Korea; and Tbilisi, Georgia. (Von Bertele, 2016) The case of Buenos Aires presents a compelling case highlighting how reform in this area can require an alignment of political will across a multi-year time horizon, as well as a significant commitment of resources, as noted in Box 1.

Box 1: Buenos Aires, Argentina

In 1994, the city of Buenos Aires, Argentina became an autonomous city with political authorities selected by popular vote. (Fumega, 2014: 7) A year after those changes were enacted to the framework of governance, the National Congress enacted the so-called "Cafiero Law", Law 24,588c, which established that security forces as well as other federal institutions based in the City of Buenos Aires would remain in the hands of the National Government. The framework of governance provided for the election of a Chief of Government, and a sixty-member legislature for the city, with elections held by the D'Hondt electoral system of proportional representation.

In 2007, Mauricio Macri was elected as the head of government. During his second term in governance, Macri introduced a Decree on Open Government, 156/2012, which enabled the proactive disclosure of data in digital reusable formats, together with other elements and activities surrounding the disclosure. (Fumega, 2014) This set the foundation for the development of the official Open Data portal of the City of Buenos Aires, brought to fruition a new General Directorate of Information and Open Government, and enabled the creation of a Ministry of Modernization. (Fumega, 2014) The Ministry of Modernization was entrusted with taking the first steps towards the implementation of the Open Government Data policy.

Following the noted reforms, the government of the City of Buenos Aires continued to grow its commitments to expanding subnational government data, joining the first subnational pilot program of the Open Government Partnership in April of 2016. (Open Government Partnership, 2016) The noted pilot program seeks to secure concrete commitments by local governments to promote transparency and accountability, empower citizens, and work with civil society to strengthen democracy via activities that include, joint forums for co-creation where civil society organizations and the public collaboratively identify problems and solutions, and draft an open government National Action Plan that is agreed upon in consensus. (Fumega, 2014) The City of Buenos Aires is also participating in a pilot program initiated by the Lincoln Institute of Land Policy and United Nations Habitat in May of 2016 which explores the creation of a global municipal database, and endeavors to develop approaches to the collection and reporting of integrated fiscal and planning data for municipal governments at the subnational level. (Rico, 2016)

Public and private sector organizations also play an important role in shaping the global fiscal data landscape. For example, principles have been issued by several global entities, such as the International Monetary Fund ("IMF"), Organisation for Economic Co-operation and Development ("OECD"), the International Organization of Supreme Audit Institutions, the International Parliamentary Union, and others, offering strategic direction to governments regarding budgetary data to guide their dissemination of fiscal information. (Khagram, Renzio, Fung, 2016: 42-43) Global urban governance initiatives undertaken by academic stakeholder organizations, including the London School of Economics and United Nations Habitat, also stand to increase the level of empirical data and research available on cities. (LSE Cities, 2016) Meaningful expansions of municipal data sets are also arising from

global initiatives that enable city authorities, as well as local and national stakeholders, to identify opportunities and potential areas of intervention for their cities to become more prosperous, including the United Nations City Prosperity Initiative, as one example. (United Nations, 2016)

In the United States, the Municipal Securities Rulemaking Board ("MSRB") was established by Congress in 1975 under the Securities Exchange Act of 1934 (the "Exchange Act") as a self-regulatory organization tasked with operating the centralized online platform for state and local governments that are obligated to make financial disclosures annually. (Municipal Securities Rulemaking Board, 2017: 2) The MSRB, while not a government entity, is nonetheless under the oversight of the United States Congress and the Securities and Exchange Commission (SEC), and the rules and practices generally governing the municipalities and states that are obligated to disclose financial information must be approved by the SEC.

PRIORITY AREA FOR ACTION: DEVELOPING OPEN DATA SETS THAT ENABLE PROGRESS MEASUREMENT AROUND SUSTAINABLE DEVELOPMENT

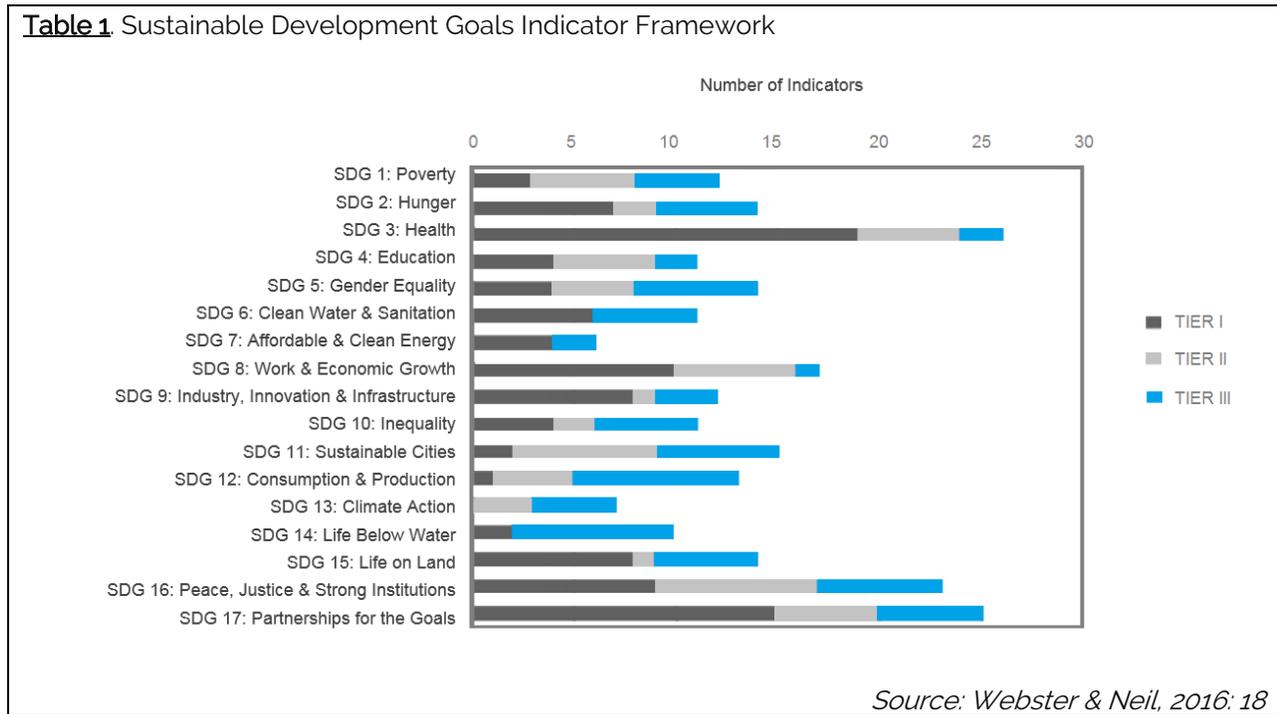
As described above, few concepts have greater globally recognized acceptance than the positive role of transparency in governance. (Hale, 2008) Yet, the mere presence of increased fiscal data in the public domain does not improve the quality or quantity of public services, and can be of isolated impact. (Khagram, Renzio, Fung, 2016: 4) The degree to which greater disclosure and openness alone can sufficiently affect the behavior of leaders in government, result in better governance, or produce stronger outcomes for nation-states or municipalities, is empirically underdeveloped. (Hale, 2008: 73-74) Thus, in order to maximize the degree to which data is positioned to drive policy outcomes, it is important to assess whether users consider expanded data and information to be important for realizing their agendas, and whether the information is accessible and understandable. (Khagram, Renzio, Fung, 2016: 9)

Providing leaders with the means with which to use their data for decision-making, as well as an understanding of the benefits attributed to the use of the data in governance, is equally important. (Khagram, Renzio, Fung, 2016: 9) To that end, independent monitoring frameworks can be essential in maximizing the effectiveness and impact of open data initiatives with a fiscal focus, providing leaders with avenues with which to understand the outcomes of their investments, and enhance future policy-making. (Kosack, Tolmie & Griffin, 2010) The United Nations Sustainable Development Goals ("SDGs") are widely recognized, among others, as a vital reporting framework for municipalities and provide an important point of reference for developing actionable open data frameworks. (Webster & Neil, 2016)

As brief background, on September 25, 2015, the United Nations SDGs formed when several nations came together at a historic summit to adopt a set of goals intent on addressing the eradication of poverty and a range of social needs, including education, health, social protection, job opportunities, climate change, environmental protection, as part of a new 2030 Agenda for Sustainable Development. (United Nations, 2016) The United Nations SDGs build on the pre-existing United Nations Millennium Development Goals, but provided an expanded call to action across countries at all stages of the developed and developing world (ranging from poor, rich and middle-income countries, among others) to promote prosperity, while protecting the planet, and enabling strategies that eradicate poverty and build economic growth. (United Nations, 2016)

On January 1, 2016, the United Nations officially proposed a fifteen-year plan to all United Nations member countries committed to the 2030 Agenda. (United Nations, 2016) At the global level, the seventeen United Nations SDGs include 169 targets in the 2030 Agenda, which are expected to be monitored and reviewed using a set of global indicators in a process led by the United Nations Statistical Commission, among others. (United Nations, 2016) The range and variability of issue areas, and number of indicators, that are tracked as part of this effort is broad and diverse, as illustrated by Table 1.

Table 1. Sustainable Development Goals Indicator Framework



Source: Webster & Neil, 2016: 18

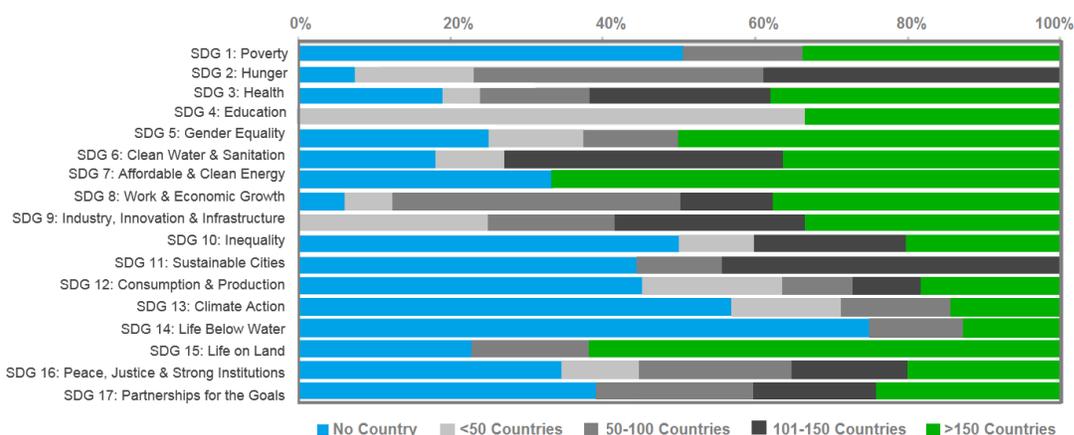
While the United Nations Sustainable Development Goals are not legally binding, governments are expected and encouraged to take ownership of the framework and establish practices for measuring and tracking the achievement of the seventeen goals. To leverage this network, individual governments will need to develop their own national indicators to assist with monitoring the progress for goals and targets. Their ability to do this meaningfully will require reliable, accessible, and timely data. Despite global advancements in open data, there are some significant lacunae in certain specific data sets that are needed to support an SDG analysis.

As documented in the recent European Parliament Report, summarizing figures from the United Nations Statistical Division, illustrated in Table 2, the number of countries that have existing data frameworks that provide adequate and appropriate coverage for monitoring the SDGs varies greatly. A lack of data, and insufficient data coverage, can inhibit monitoring and measurement of the important SDGs framework. This takes on heightened importance in the context of developing countries, and in other challenged or resource-constrained regions, when one considers the heart of the 2030 Agenda is to “leave no one behind.” In such cases, the importance of strengthening open data initiatives by international stakeholders is further elevated, particularly in regards to the enhancement of those with a strategic connectivity to the SDGs monitoring framework. (Webster & Neil, 2016)

When choosing data sets for expansion that are in alignment with this strategic lens, municipal fiscal data becomes an important starting point for several reasons. The financing needs to achieve the 2030 Agenda for Sustainable Development are significant, requiring investment on the order of trillions of dollars annually. (United Nations Department of Economic and Social Affairs, 2015) As recognized by several stakeholders, global investment is only going to be sufficient if financial resources are invested in ways that are aligned with sustainable development, requiring “a comprehensive approach, which mobilizes public finance...and incentivizes changes in consumption, production and investment patterns in support of sustainable development.” (United Nations Department of Economic and Social Affairs, 2015) Developing municipal fiscal data that reflects the noted level of granularity can be

advanced by adopting a so-called “bottom-up” approach where the data gathering process begins with the smallest individual unit of government

Table 2. Data Coverage for Proposed Sustainable Development Goals Indicators



NOTE: Percent indicators for number of countries for which data is present per Sustainable Development Goal (N=199 Indicators, 42 Indicators Missing)

Source: Webster & Neil, 2016: 19

PRIORITY AREA FOR ACTION: DEVELOPING A TAXONOMY FOR MUNICIPAL FISCAL DATA AND THE IMPORTANCE OF INTEGRATION WITH SPATIAL PLANNING DATA

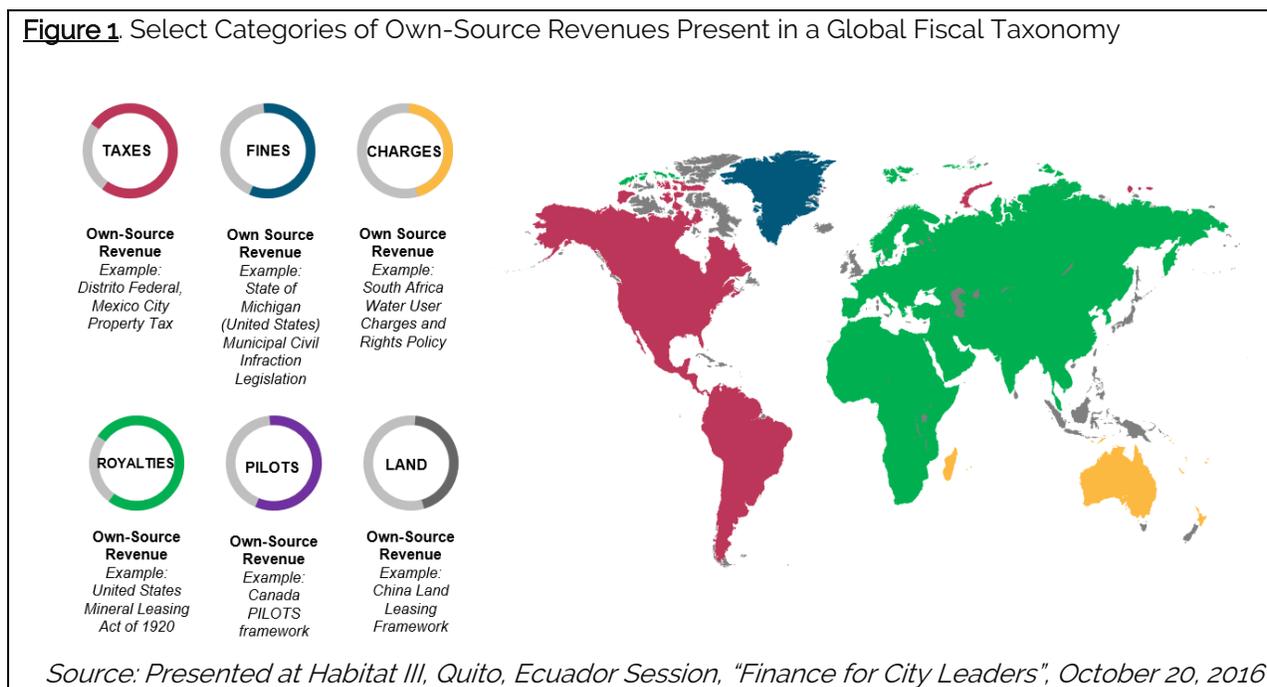
A pre-condition for the development of expanded municipal fiscal data requires addressing several institutional barriers and technical challenges, particularly if the program is to support both the monitoring of the SDGs, and adequately inform data-driven decision making for municipal leaders making difficult investment decisions or negotiating resources with banks and higher levels of government. (Moon, 2002) Institutional barriers can range from human capacity, financial, inter-sector coordination, intergovernmental coordination, among others. (Webster & Neil, 2016: 35) Technical barriers can arise from the inherent difficulty of reconciling municipal fiscal data into a cohesive taxonomy so that it is comparable across units of government and span to the challenges associated with reconciling different municipal accounting systems.

This challenge is also augmented by the degree of global variability inherent to the very nature of subnational municipal fiscal systems. As brief background, the autonomy to grow and mobilize various classes of revenue turns on a municipality's experience with the twin processes of urbanization and fiscal decentralization. (Glass & German, 2016: 50) The level and diversity of revenues is often a key determinant of a municipality's ability to meet the needs of its citizens and challenges associated with future urbanization. (Glass & German, 2016: 48-52). The core pillars that serve as the foundation of municipal finance and local fiscal systems were articulated in the policy directives arising under the issue area of municipal finance and local fiscal systems for the United Nations New Urban Agenda. (United Nations Habitat Policy Unit 5, 2016) Such work identified that municipal finance systems rest on the rules of the game (i.e. policies, constitutions, laws, and legislative frameworks) that comprise

the following four key components: (1) expenditures; (2) revenues; (3) financial management; and (4) borrowing. (United Nations Habitat Policy Unit 5, 2016: 2)

The relative strength or weakness of the components of municipal fiscal systems determines whether a local government is able to deliver public goods and services to meet the basic needs and preferences of its population, and is able to operate successfully in ways that achieve sustainable development. (United Nations Habitat Policy Unit 5, 2016: 2) Data that enables an appraisal of the strengths or weaknesses of these components can help national, subnational, and local governments identify interventions that can improve the performance of their respective municipal finance systems and plan for future urbanization. (United Nations Habitat Policy Unit 5, 2016: 2)

In view of this, the development of a meaningful fiscal data taxonomy for any government unit begins by identifying the core pillars and components of municipal fiscal systems at the local level, and tracking legal authority related to: own-source tax revenues, charges, fees, inter-governmental transfers (earmarked, non-earmarked, et cetera), long and short term liabilities, service and expenditure mandates, and other funds and liabilities emanating from overlying jurisdictions, parastatals, private sector parties, or other public authorities. The degree of global variability across the categories within municipal fiscal systems is broad and diverse, as illustrated in Figure 1, which presents a selection of the range found within own-source revenues, as an example.



Establishing a core taxonomy informed by the global variability that exists within the components of municipal fiscal systems will give rise to a framework where data can be used to answer questions, such as: What is the government's authority to mobilize own-source revenues? What is the degree of a government's dependency on inter-governmental transfers? Does the government have requisite authority with respect to base setting, rate setting, and collection authority with respect to own-source revenues sufficient to meet expenditures associated with its service mandates? These questions, and others, will turn on the jurisdiction's enabling legal framework, the political context, the structure of fiscal governance established vis-à-vis higher levels of government (e.g. national, state, and provincial), and the extent to which fiscal decentralization is in an ongoing and progressive state of reform. (Glass & German, 2016: 50-51)

A meaningful starting point for understanding how a subnational government unit can begin to document a taxonomy that enables it to understand how well positioned it is to address challenges of sustainable development is illustrated in Table 3. It provides a comparison data taxonomy for Buenos Aires and Kampala and can help establish a core framework informed by the noted considerations. It allows the data to be marshalled in support of an analysis regarding the level of revenues a government can raise on its own, revenues that flow from higher levels of government, capital raised by creating future liabilities, and current service demands.

Table 3: A Taxonomy of Subnational Service and Expenditure Mandates & Revenue Authority

Select Revenue Mobilization Authority										
Municipality	Buenos Aires, Argentina					Kampala, Uganda				
	Level of Local Government Control					Level of Local Government Control				
Functional Revenue Categories	Rate Setting	Base Setting	Collection			Rate Setting	Base Setting	Collection		
Property Tax	Full Control	Full Control	Full Control			Partial Control	No Control	Full Control		
User Charges	Full Control	Full Control	Full Control			Partial Control	No Control	Full Control		
Fees	Full Control	Full Control	Full Control			Partial Control	No Control	Full Control		
Select Expenditure Mandates & Service Delivery Responsibilities										
Municipality	Buenos Aires, Argentina					Kampala, Uganda				
	Allocation of Service Responsibility					Allocation of Service Responsibility				
Functional Service Category	City	Nation	Province	Metro	Regional	City	Nation	Province	Metro	Regional
Primary Education	Y	N	N	N	N	N	N	N	Y	N
Public Health	Y	N	N	N	N	N	N	N	Y	N
Public Transportation	N	N	N	Y	N	N	N	N	Y	N
Water & Sewer	Y	N	N	Y	N	N	N	N	Y	N
Hospitals	Y	N	N	N	N	N	Y	N	Y	N
Social Welfare	Y	Y	N	N	N	N	N	N	Y	N

Notes: The taxonomy in this table is derived from the research of Roy Baht and Johannes Linn, and their approach to develop a qualitative framework that tracks the extent to which metropolitan governments rely on financial resources, and how that varies widely across cities in the developing world. Beginning with a rigorous qualitative approach, illustrated in part in this table, sets the foundation for evaluating fiscal decentralization strategies, and to then begin to track data that enables research on the determinants of successful practices in municipal finance. (Baht & Linn, 2014)

When such data is presented in an integrated manner, it can better support the analysis of larger frameworks, like the SDGs, and can provide an important mechanism for a municipal leader to evaluate their fiscal conditions against peers in government, identify areas for future investment, or detect areas of impending fiscal distress where future intervention may be needed. This can be particularly meaningful for municipalities that struggle with developing long-term financial plans that support enduring financial sustainability.

A municipal fiscal subnational analysis is further enhanced when fiscal data is presented alongside spatial planning data, and distributional impacts of financial investments are made visible. Where there is coordination among spatial planning, economic development planning, and municipal expenditures, thoughtful and strategic investments can generate additional positive results for the economic performance of a government. (United Nations, 2016: 8-11) This data can also, importantly, enable municipalities to identify areas of inadequate, inefficient, or ineffective spending, shortfalls in infrastructure investment, as well as other challenges that must be addressed via policy. (United Nations, 2016: 8-11) These conditions, when coupled with poorly planned sprawl development, add pressure to extend infrastructure networks inefficiently and generate significant long-term fiscal challenges for municipalities. (United Nations, 2016: 11)

Expanding access to integrated data that relates to both municipal finance and urban planning, further stands to enhance an SDG framework analysis, because it can enable strategic investments that generate positive results for economic performance. It can set a foundation for any leader seeking to efficiently provide infrastructure and services to residents, while moderating future revenues to support economic growth in positive ways. (United Nations, 2016: 11)

CONCLUSION

The scope of open data which can be tracked for subnational governments is broad and diverse – ranging from data related to the environment, education, public health, climate change, demographics, and a myriad of others. The focus of this policy brief, however, is to promote municipal fiscal data as a top priority. We take this position operating from the premise that sound municipal fiscal systems often drive investment decisions in all of the areas that are integral to the fabric of a municipality, and particularly in regards to the services that leaders are able to deliver to citizens, such as the investment in the areas of education, water, sewer, transportation, infrastructure, to name a few. Urban planning data is also critically important because tracking such data can make evident how decisions on resource allocation made by leaders of municipalities can impact the changing spatial character of the municipality.

As noted in several sections herein, greater accessibility to data is only one of many factors that must be present in order to maximize the degree to which expanded data access can result in data-driven decision making or stronger governance outcomes. In that regard, developing data that can be used with key global reporting frameworks, like the SDGs, will be of particular importance. An equally vital component will be providing governments considering open data expansion the tools and support with which they can address a range of technical needs from inter-sector coordination and human capacity conditions to institutional and financial concerns, among others. (Webster & Neil, 2016: 35) There are, of course, other frameworks with specialized thematic focus areas (such as those focused on climate change, arising under the activities of 22nd Conference of the Parties to the United Nations Framework Convention on Climate Change) which are relevant, but are beyond the scope of this policy brief.

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