

Article

Innovating Fiscal Transparency Through Open Government Partnerships: A Comparative Study of Local Governments in Australia and Germany

Ken Coghill ¹, Gabriele Buchholz ² and Wahed Waheduzzaman ^{1,*}

¹ Department of Management and Marketing, Swinburne University of Technology, Hawthorn, VIC 3122, Australia; kcoghill@swin.edu.au

² Department of Business Management and Social Sciences, Osnabrück University of Applied Sciences, 49076 Osnabrück, Germany; g.buchholz@hs-osnabrueck.de

* Correspondence: wwaheduzzaman@swin.edu.au

Abstract

Fiscal transparency is a core pillar of open government, yet its implementation at the local level remains uneven. This study investigates how the Open Government Partnership (OGP) contributes to fiscal transparency as a form of public sector innovation through a comparative analysis of local governments in Australia and Germany. Drawing on the Public Expenditure and Financial Accountability (PEFA) Framework (2016), the study evaluates 49 transparency and accountability criteria across four cases: the City of Melbourne, the Australian Capital Territory (ACT), the City of Osnabrück, and the City of Delmenhorst. Document analysis, complemented by semi-structured interviews with public officials, is used to assess the pattern of fiscal transparency practices. The findings show a consistent cross-case pattern: transparency is strongest in regulated domains such as procurement and external audit, while discretionary areas, including performance reporting, fiscal risk disclosure, and citizen-oriented access to information, display substantial variation. ACT demonstrates comparatively advanced, user-oriented transparency, whereas Melbourne shows targeted compliance alongside notable gaps; the German cases align in compliance-driven areas but exhibit more limited discretionary openness. The study develops a PEFA-guided checklist for assessing local government fiscal transparency and offers a mechanism-focused explanation of how global open government principles are translated into local administrative practice.

Keywords: accountability; data transparency; innovation; local governments; open data; public sector



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1. Introduction

Fiscal transparency has long been recognized as a cornerstone of good public governance, accountability, and democratic legitimacy (C. H. Park et al., 2022). Since the early 1990s, international organizations such as the Organization for Economic Co-operation and Development (OECD) and the International Monetary Fund (IMF) have promoted fiscal transparency through frameworks including the OECD Best Practices for Budget Transparency and the IMF Fiscal Transparency Code (Gil-Garcia et al., 2020). These initiatives reflect a broad consensus that transparent fiscal information reduces information asymmetries between governments and citizens, strengthens accountability, and improves public sector performance (Purwanto et al., 2020).

In recent years, digitalization has significantly reshaped how fiscal transparency is pursued and operationalized. The growing availability of open data and digital platforms offers public administrations new opportunities to innovate fiscal reporting, enhance citizen participation, and foster collaborative governance (Ansari et al., 2022). Within this context, the Open Government Partnership (OGP), launched in 2011, has emerged as a prominent global initiative aimed at promoting transparency, participation, accountability, and innovation in public governance (Berliner et al., 2022). To date, 79 countries have joined the OGP, committing to reforms that emphasize proactive disclosure of public information, particularly in areas such as budgeting, public spending, procurement, and performance reporting (OGP, 2022).

Despite these commitments, evidence suggests that progress in open fiscal data remains uneven across countries and levels of government. Global assessments reveal that only a small proportion of governments publish open data on core fiscal areas, including government budgets, spending, contracts, and company ownership (Tang & Jiang, 2021). Even among high-income democracies, datasets are often incomplete, irregularly updated, poorly standardized, or difficult for citizens to interpret (Zuiderwijk & Hinnant, 2019). Australia, for example, has fallen in global open data rankings in recent years, despite formal commitments to being “open by default” (Benmohamed et al., 2024). Although overall data accessibility in Australia has improved in recent years, stakeholder engagement through the federal OGP portal continues to remain below the OECD average (Benmohamed et al., 2024). Similar challenges have been observed across OECD countries, highlighting a persistent gap between policy aspirations and implementation outcomes (OECD, 2020).

Fiscal transparency is especially important at the local government level, as decentralization allows citizens to directly monitor, compare, and assess public financial performance across different jurisdictions (da Cruz et al., 2016). Local governments play a central role in service delivery, public investment, and community development, yet they often face capacity constraints, fragmented data systems, and limited institutional incentives for transparency (Alcaide Muñoz et al., 2019; S. Park & Gil-Garcia, 2022). Comparative performance mechanisms, where citizens assess fiscal management by benchmarking across neighboring jurisdictions, can only function effectively when reliable and accessible fiscal information is available (Wilson & Cong, 2021).

Against this backdrop, the OGP represents an important governance innovation, shifting reform agendas from the efficiency-driven logic of New Public Management toward a more participatory, value-oriented model aligned with New Public Governance (Benmohamed et al., 2024). The Open Government Partnership (OGP) recognizes the Public Expenditure and Financial Accountability (PEFA) framework as a key tool for advancing fiscal transparency, particularly in relation to Public Financial Management (PFM) performance (PEFA, 2016). However, while open government reforms have been widely studied at the national level, empirical evidence on how OGP commitments are implemented at the local government level remains limited (Wilson & Cong, 2021). In particular, limited research has examined the extent to which local governments convert OGP principles, informed by PEFA frameworks, into tangible fiscal transparency initiatives, or the obstacles they face in doing so.

This study addresses this gap by examining how fiscal transparency is advanced through OGP and PEFA-based accountability criteria at the local government level in Australia and Germany. Both countries have long-standing democracies and formal commitments to open government, yet differ in administrative traditions, federal structures, and digital governance practices (Hein et al., 2023; Zuiderwijk & Reuver, 2021). Using document analysis alongside semi-structured interviews with officials of four local govern-

ments, the study examines the advancements, obstacles, and constraints associated with implementing OGP-inspired fiscal transparency reforms. Drawing on the PEFA framework, a checklist of 49 transparency and accountability criteria was developed by selecting dimensions most relevant to local fiscal transparency. By comparing practices across four councils, the study shows how global open government principles are enacted locally and why many municipalities/councils still face a long path toward meeting stated transparency goals.

Two research questions guide the analysis: (1) To what extent do the selected councils meet key fiscal transparency expectations across major PEFA domains? and (2) How do officials interpret the organizational drivers, constraints, and contextual factors shaping these practices? This comparative study identifies areas of strength, gaps, and constraints, positioning fiscal transparency not merely as compliance but as an ongoing innovation process shaped by institutional, technological, and human factors. The analysis is situated at the local level and does not seek to generalize to national systems. Instead, it demonstrates how councils operationalize fiscal transparency differently depending on organizational capacity, administrative tradition, and political priorities. The findings offer practical implications for policymakers and local administrators seeking to strengthen accountability, enhance citizen engagement, and realize the transformative potential of open government reforms.

2. Literature Review

2.1. Public Sector Innovation and Open Government

Public sector innovation is increasingly understood as a strategic approach to addressing complex governance demands, budgetary pressures, and growing expectations from citizens (Mustapa et al., 2022). Unlike private-sector innovation, public sector innovation is embedded in highly institutionalized environments characterized by legal constraints, political oversight, and accountability pressures (Francey & Mettler, 2021). Consequently, innovation in public administration often takes incremental, process-oriented, and collaborative forms rather than radical technological disruption (S. Park & Gil-Garcia, 2022). Scholars argue that public sector innovation should be understood not as an end in itself, but as a means to enhance public value, service effectiveness, and democratic legitimacy (Khurshid et al., 2020; MacLean & Titah, 2022).

Open government initiatives are widely recognized as a prominent manifestation of public sector innovation (Pedersen, 2020; Zhenbin et al., 2020). Rooted in principles of transparency, participation, and collaboration, open government reframes the state-citizen relationship by leveraging digital technologies and data openness (Matheus & Janssen, 2020). The Open Government Partnership (OGP), specifically, is being identified as a global innovation platform that institutionalizes openness through co-created action plans involving governments and civil society (Berliner et al., 2022). From an innovation perspective, OGP represents a governance innovation that combines digital tools, institutional reform, and participatory mechanisms to transform traditional public management practices (Ramírez-Alujas, 2025).

2.2. Fiscal Transparency as an Innovation Outcome

Fiscal transparency occupies a central position within the open government and public sector innovation literature. It refers to the availability, accessibility, and usability of government financial information, enabling citizens and stakeholders to scrutinize public spending, budgeting, and financial decision-making (Zhao et al., 2022). Studies consistently link higher levels of fiscal transparency to improved accountability, reduced corruption, enhanced trust in government, and better fiscal performance (Cahlikova & Mabillard, 2020;

Wirtz et al., 2023). In this sense, fiscal transparency can be viewed as a key outcome of innovation in public financial management rather than merely a compliance requirement.

Recent literature highlights that digitalization and open data have fundamentally altered how fiscal transparency is pursued. Open budget portals, interactive financial dashboards, and machine-readable datasets enable governments to move beyond symbolic transparency toward meaningful public engagement (Reggi et al., 2022). However, scholars caution that transparency does not automatically translate into accountability or participation (Wirtz et al., 2023). Without adequate institutional capacity, data literacy, and civic engagement mechanisms, open fiscal data risks becoming underutilized or reinforcing existing inequalities in access and influence (Matheus & Janssen, 2020).

Existing research on open government and fiscal transparency highlights two recurrent enabling conditions: political commitment and institutional capacity (Coulson & Gilchrist, 2015; Forson, 2023; Hossain, 2015). Political commitment refers to the degree to which elected officials and senior administrators prioritize fiscal transparency beyond minimum statutory requirements through (i) explicit policy signals in strategic plans and public statements, (ii) durable resource commitments (e.g., budget lines), and (iii) the institutionalization of discretionary disclosure routines (e.g., citizen-facing budget summaries, dashboards) (Forson, 2023). Institutional capacity is defined as the organizational ability to implement and sustain transparency practices, comprising (i) human resources and technical expertise, (ii) digital infrastructure and data management systems, (iii) cross-unit coordination and process ownership, and (iv) time and financial resources to maintain reporting cycles (Hossain, 2015). Prior studies thus suggest that, without these conditions, transparency reforms often remain symbolic or fragmented, particularly at the local government level.

The PEFA framework was developed to enhance fiscal transparency and ensure accountability in public sector organizations, including local governments (Kristensen et al., 2019). OGP member countries have adopted the PEFA framework to promote fiscal transparency, open data, and citizen participation (Forson, 2023). The PEFA 2016 framework comprises 94 underlying measurement items and 31 indicators across seven pillars (PEFA, 2016). However, research indicates that countries and public organizations adopt and practice different indicators and dimensions to advance fiscal transparency. Since PEFA and OGP are voluntary international frameworks, governments use them primarily as guidance and benchmarking tools. Country-specific studies show that constraints such as weak fiscal policy frameworks (e.g., Ghana) (Forson, 2023), limited digital infrastructure (e.g., Bangladesh) (Hossain, 2015), and managerial orientation or mindset (e.g., India) (Nayak & Jena, 2025) can hinder full adoption of PEFA in line with OGP commitments.

2.3. Open Government Partnership and Local Government Contexts

While much of the early OGP literature focused on national-level reforms, an emerging body of research emphasizes the growing role of local governments in advancing open government and fiscal transparency (Wilson & Cong, 2021). Local governments are uniquely positioned to implement open data and transparency initiatives due to their proximity to citizens and their responsibility for service delivery (Muñoz et al., 2022). At the same time, they face significant challenges related to resource constraints, technical capacity, and organizational culture (Wang & Lo, 2019).

Studies of subnational OGP implementation suggest that local governments often act as laboratories for public sector innovation, experimenting with participatory budgeting, open fiscal reporting, and co-creation practices (Caamaño-Alegre et al., 2013; MacLean & Titah, 2022). However, the success of these initiatives depends heavily on political leadership, administrative capability, and sustained collaboration with civil society (Gil-Garcia

et al., 2020). The literature also points to variation across national contexts, indicating that institutional traditions, federal structures, and administrative cultures shape how open government reforms are adopted and institutionalized at the local level (Purwanto et al., 2020).

2.4. Comparative Perspectives: Australia and Germany

Comparative research on open government and fiscal transparency highlights the importance of contextual factors in shaping innovation trajectories (Kempeneer et al., 2023). Australia is frequently cited as a relatively advanced case in open data and digital government, with several local governments recognized for best practices in fiscal transparency and citizen engagement (Benmohamed et al., 2024). Literature attributes this progress to strong digital infrastructure, performance-oriented public management traditions, and a policy environment supportive of innovation.

In contrast, studies on Germany emphasize a more cautious and legally grounded approach to open government (Hein et al., 2023). While Germany demonstrates strong commitments to accountability and rule of law, the implementation of open data and fiscal transparency initiatives has been uneven, particularly at the local level (Bock & Bokhari, 2020). Administrative fragmentation, data protection concerns, and risk-averse organizational cultures are commonly identified barriers. Nonetheless, recent research suggests that OGP participation has begun to act as a catalyst for innovation by encouraging intergovernmental learning, standard-setting, and civil society engagement (Nikiforova & McBride, 2021).

According to the ICT Development Index (2025), Australia scored 95.8 while Germany scored 89.6 out of 100 (ITU, 2025). This indicates that digital infrastructure and digital literacy are more advanced in Australia than in Germany. In Australia, public financial management and reporting for Commonwealth entities are governed by legislation such as the Public Governance, Performance and Accountability Act 2013 (PGPA Act), which establishes principles for the proper use, management, and reporting of public resources, transparency to Parliament, and accountability mechanisms (Benmohamed et al., 2024). In Germany, fiscal transparency obligations are embedded within the public finance legal framework at federal, state (Länder), and municipal levels (e.g., budget codes and supervisory regimes). Public procurement law is also strongly statutory, with specific rules designed to ensure fair competition and transparency in contract awards and planning (Ruge & Ritgen, 2021).

2.5. Identified Gaps in the Literature

Despite growing scholarly attention, several gaps remain in the literature. First, there is limited empirical research that explicitly frames fiscal transparency as an outcome of public sector innovation rather than as a standalone governance principle (Ramírez-Alujas, 2025). Second, comparative studies at the local government level remain underdeveloped, particularly those that examine how OGP initiatives such as PEFA framework translate into concrete fiscal transparency practices (Ishengoma et al., 2024). Third, much of the existing research relies on quantitative data analysis designs, leaving a need for qualitative and process-oriented studies that capture deep understanding on use and practice of transparency and accountability measures (Berliner et al., 2022).

By addressing these gaps, this study contributes to the literature by examining how fiscal transparency can be innovated through Open Government Partnerships and PEFA framework adoption at the local government level, using a comparative analysis of local governments in Australia and Germany. In doing so, it advances understanding of how global open government frameworks interact with national and local institutional contexts to shape innovation outcomes in public financial governance.

3. Methodology

3.1. Research Design and Approach

This study adopts a qualitative, comparative research design to examine how local governments in Australia and Germany engage with and implement PEFA framework within greater Open Government Partnership (OGP) reforms, with a particular focus on fiscal transparency and open data initiatives. Given the exploratory nature of the research and the institutional, contextual, and governance-specific factors underpinning OGP adoption (Tang & Jiang, 2021), a qualitative approach is appropriate for capturing in-depth insights into perceptions, experiences, and decision-making processes within local governments (Romero, 2024). Comparative analysis enables the identification of similarities and differences across two democratic systems with distinct administrative traditions and multilevel governance arrangements

3.2. Sampling and Case Selection

The study focuses on local governments in Australia and Germany. Initially, the research aimed to include at least six councils from each country to ensure variation and enhance the robustness of comparison. To identify suitable cases, a set of ex-ante inclusion criteria was applied. First, digital infrastructure: the presence of an open data portal, online budget documents, or established digital governance strategies. Second, availability of fiscal information: public access to annual budgets, financial statements, and procurement information, which was a prerequisite for applying PEFA-based scoring. Third, feasibility and willingness to participate: the capacity of councils to organize interviews with senior or relevant staff within the study period.

Based on these criteria, ten councils in each country were invited to participate. However, many declined due to workload pressures and COVID-19-related restrictions on meetings, resulting in four councils that met the criteria and agreed to participate. Although this introduces an element of self-selection, it reflects common access constraints in administrative research. Interview dates and times were arranged through the council's public relations officer, who served as the primary contact point. Participants were nominated by the municipal leadership or Chief Financial Officer and were selected based on their professional expertise and direct involvement in open government or transparency-related initiatives. No personal or sensitive data were collected; participation was limited to professional perspectives linked to organizational roles and responsibilities.

3.3. Data Collection Methods

Data were collected using two complementary qualitative methods: semi-structured interviews and document analysis. An interview protocol was developed based on 49 transparency and accountability dimensions derived from the PEFA (2016) framework. While the PEFA framework includes 31 indicators and 94 dimensions across seven pillars, this study focused specifically on fiscal transparency and accountability at the municipal level. A purposeful selection of 13 PEFA indicators was therefore undertaken, resulting in 49 dimensions relevant to public disclosure, performance reporting, fiscal risk communication, asset and debt transparency, procurement openness, and external scrutiny. Indicators primarily related to national macro-fiscal management, intergovernmental transfers, or internal treasury operations were excluded, as they fall outside local government responsibilities or do not directly capture public-facing transparency. The protocol functioned as a standardized assessment checklist to ensure consistent coverage of all criteria across cases (see Appendix A).

Semi-structured interviews were conducted with local government officials involved in open government, transparency, digital governance, and related reform processes. The

interview protocol consisted of two parts. Part A included open-ended questions exploring perceptions of transparency practices, drivers and barriers, and familiarity with OGP principles. Part B comprised a structured PEFA-aligned checklist in which participants assessed whether each of the 49 dimensions/criteria was implemented (Y), partially implemented (P), or not implemented (N). During interviews, each criterion was discussed in detail, and its implementation status was recorded on the checklist.

Interviews were conducted between October and December 2021 in the meeting rooms of the selected councils. In each case, group interviews involved five to six officials and were typically led by the Chief Financial Officer. Other participants commonly included budget officers, internal auditors, IT managers, and accountants with direct responsibility for financial management and transparency-related functions. Dates and times were coordinated through the council's Public Relations officer, who served as the contact point. Each interview lasted approximately 90 min and was audio-recorded, accompanied by detailed note-taking. Participation was voluntary, and formal approval to conduct the research was obtained from the Chief Executive Officer of each local government.

Responses for each of the 49 dimensions/criteria were systematically cross-checked against documentary evidence during and after interviews. Documents reviewed included annual budgets and plans (e.g., [Annual Plan and Budget, 2020](#); [Budget Papers, 2021](#); [Haushaltsplan, 2021](#)), financial statements and financial plans ([Financial Plan, 2021](#); [Beteiligungsbericht, 2021](#)), financial performance reports ([Quarterly Report Card, 2021](#)), open data and guidelines ([Open Data, 2020, 2021](#)), budget and financial planning documents ([Produkthaushalt, 2021](#)), citizen participation guidelines ([Participate Melbourne, 2021](#)), procurement disclosures ([Procurement Report, 2021](#)), and annual reports ([Annual Report, 2021](#)). The checklist thus served as a data capture and comparability tool, while final scoring followed formal PEFA decision rules presented in the Appendix B. This triangulated approach strengthened the reliability of the assessment and enabled the identification of formal commitments, institutional arrangements, and stated transparency objectives.

3.4. Ethical Considerations

The study was carried out in line with recognized ethical guidelines for social science research. Approval was granted by the university's ethics committee before the interviews were conducted. Participation was entirely voluntary, and informed consent was secured from all participants. They were fully informed about the purpose of the study, their right to withdraw at any time without providing a reason, and the intended use of the research findings. The study involved no anticipated risks for participants. Potential benefits included contributing to a more comprehensive understanding of the implications and potential of OGP reforms for local government practice.

3.5. Data Analysis

Interview transcripts and documentary materials were analyzed using qualitative thematic analysis. Particular attention was given to responses associated with partially implemented or non-compliant items among the 49 PEFA criteria. These responses were repeatedly reviewed by all researchers to identify recurring themes related to drivers of OGP adoption, implementation challenges, and perceived outcomes for fiscal transparency and citizen engagement. Initial codes were informed by the literature, including political commitment, and institutional capacity. For "political commitment", we coded evidence in four sub-dimensions: (PC1) formal policy signals (strategies/action plans that explicitly prioritize transparency); (PC2) resource commitments (budget, open data, or performance reporting); (PC3) leadership signaling (public speeches, press releases, or guidance encouraging disclosure beyond compliance); and (PC4) institutionalization of discretionary

practices (e.g., citizen budgets, pre-budget statements, interactive portals). For “institutional capacity”, we coded: (IC1) staffing and competencies (data/financial reporting skills, training provision); (IC2) digital infrastructure (portals, data standards, interoperability); (IC3) coordination and process ownership (clarity of roles across finance, IT, audit); and (IC4) resourcing and time (recurrent funding and schedule adherence for reporting cycles). These codes were applied deductively to documents and interview transcripts and triangulated with the PEFA-aligned checklist (PEFA, 2016), ensuring that judgments in the Results section are anchored in the stated operational criteria rather than proxies alone (Forson, 2023; Hossain, 2015). Cross-case comparison was then employed to examine how local institutional contexts shape the adoption and implementation of the PEFA framework as a tool for OGP reform across the four selected local governments.

A combined inductive–deductive coding approach was used. Responses to the open-ended questions (Part A of the interview protocol) were coded inductively to capture emerging themes on transparency practices, organizational culture, and barriers. In contrast, the structured PEFA checklist items (Part B) were coded deductively using the predefined PEFA categories and the Yes/Partial/No scoring system.

To enhance credibility, two researchers independently coded a subset of transcripts and compared decisions to ensure consistency. Discrepancies were resolved through discussion, producing a refined coding guide. The integration of open-ended thematic data and structured PEFA checklists allowed for triangulation between qualitative narratives and formal transparency indicators, strengthening the validity and robustness of the findings.

4. Results

Based on the triangulation of interview data, collected documents, and officials’ opinions for each of the 49 PEFA criteria, a comparative assessment of fiscal transparency and accountability practices was conducted across four local governments: the City of Melbourne, Australian Capital Territory (ACT), City of Osnabrück, and City of Delmenhorst (Appendix B). A summary of the checklist responses across all seven PEFA pillars for the four municipalities is presented in Table 1. The assessment reflects a clearly defined and consistent time horizon, with all Y/P/N scoring based on publicly available fiscal documents corresponding to the most recent complete financial cycle preceding the interviews conducted between October and December 2021.

Table 1. Summary of PEFA Performance by Pillar and Council.

PEFA Pillar	Melbourne	ACT	Osnabrück	Delmenhorst	Total of all Four Councils	Percentage of Y/P/N
Pillar I–II: Budget Transparency	13Y/7P/8N	24Y/0P/4N	16Y/3P/10N	12Y/7P/9N	65Y/17P/31N	58/15/27
Pillar III: Asset & Liability Management	2Y/0P/8N	6Y/1P/3N	0Y/3P/7N	1Y/2P/7N	7Y/6P/27N	18/15/67
Pillar IV: Fiscal Strategy	0Y/0P/1N	1Y/0P/0N	1Y/0P/0N	1Y/0P/0N	3Y/0P/1N	75/0/25
Pillar V: Budget Implementation	4Y/1P/2N	5Y/0P/2N	2Y/1P/4N	2Y/0P/5N	13Y/2P/13N	46/08/46
Pillar VI: Accounting & Reporting	0Y/1P/1N	0Y/0P/2N	1Y/0P/1N	0Y/1P/1N	1Y/1P/6N	12/13/75
Pillar VII: External Audit & Oversight	0Y/0P/1N	0Y/0P/1N	0Y/0P/1N	0Y/0P/1N	0Y/0P/4N	0/0/100
Total = 49	19Y/9P/21N	36Y/1P/12N	19Y/7P/23N	16Y/10P/23N	90Y/27P/79N	46/14/40

Y: Required information is fully published, current, and publicly accessible in official channels. P: Information is published but incomplete, outdated, or limited in format or coverage. N: Required information could not be located in documents, websites, or corroborated via interviews.

The results (Table 1) reveal substantial variation in the adoption and implementation of fiscal transparency measures across the four local governments. Among the Australian cases, the ACT demonstrates the highest level of compliance, with strong concentrations of “Yes” scores across most PEFA pillars, particularly budget transparency, performance reporting, procurement transparency, and external audit scrutiny. The City of Melbourne performs relatively well in public access to budget information but shows significant weaknesses in performance reporting and fiscal risk disclosure.

In Germany, the City of Osnabrück demonstrates a moderate level of compliance, especially in reporting performance information related to service delivery and public investment management. However, significant shortcomings persist in areas such as citizen-focused budget communication and medium-term fiscal forecasting. The City of Delmenhorst records the lowest overall performance, with a high number of partially implemented indicators, suggesting that transparency mechanisms exist but are fragmented or inconsistently applied.

Across the four cases, the most substantial differences emerge in Indicator 5 (Information on the Budget) and Indicator 9 (Public Access to Fiscal Information). In contrast, procurement transparency (Indicator 24) and external audit oversight (Indicator 31) demonstrate relatively greater consistency and closer compliance with PEFA standards. A heatmap of these results is presented in Figure 1.

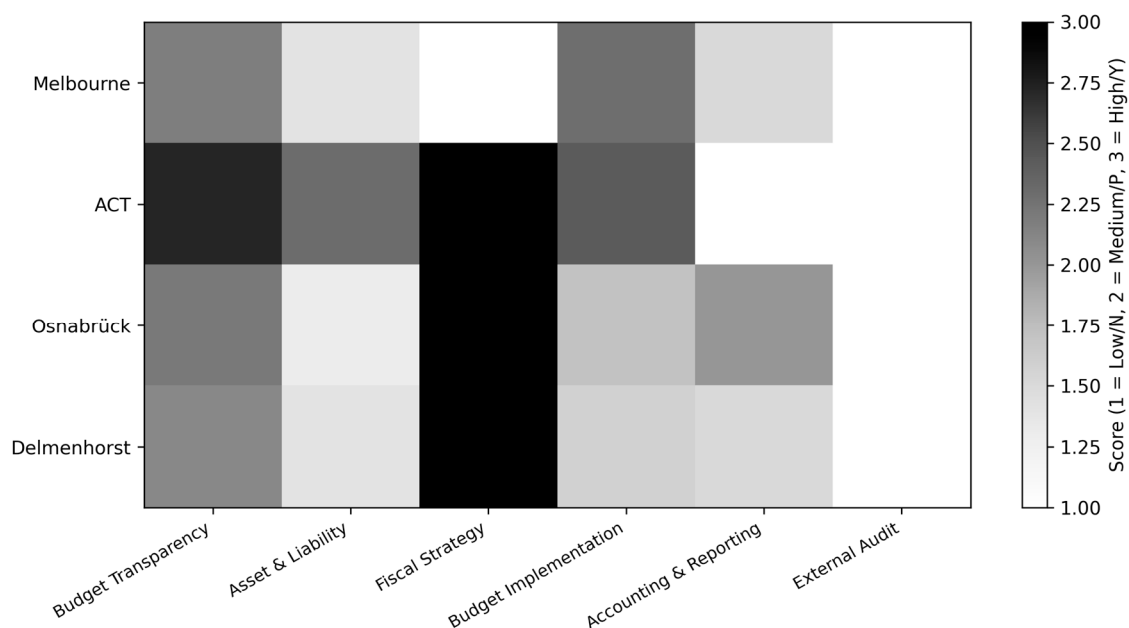


Figure 1. Heatmap of PEFA Pillar Scores by four councils.

During the interviews, several themes emerged that help explain variations in fiscal transparency performance across the four municipalities studied. One prominent theme is the influence of regulatory measures. The scope and strength of legal requirements for fiscal disclosure differ significantly across jurisdictions. The Australian Capital Territory (ACT) benefits from an integrated legislative framework with longstanding requirements for comprehensive budget publication and performance reporting that align closely with PEFA criteria (ACT Act, 1988). The ACT Government publishes a suite of fiscal documents, including budget papers, quarterly reports, and audited financial statements, in a structured digital format, which supports compliance with many PEFA dimensions (ACT Act, 1988). In comparison, the City of Melbourne is governed by the Local Government Act 2020 (Victoria), which requires strategic planning and annual reporting but does not demand the same degree of financial detail as budget legislation at the state or territory level (LG Act, 2020).

Consequently, Melbourne's fiscal transparency practices are more variable, particularly for discretionary dimensions such as performance reporting and fiscal risk disclosure.

In Germany, municipal finance law (*Gemeindeordnung*—municipal code) requires the preparation of annual budgets and audited accounts, but the extent of proactive public disclosure beyond these basic documents varies across states (Länder) and depends on municipal capacity (Ruge & Ritgen, 2021). Osnabrück, a larger city with stronger institutional resources, tends to publish more comprehensive financial information and supplementary reports than smaller, lower-budget municipalities such as Delmenhorst, which primarily focus on documents required by law (Thöne & Bullerjahn, 2020).

These patterns suggest that where domestic legislation actively mandates broad disclosure, councils are structurally positioned to meet more PEFA dimensions. Conversely, in contexts with minimalist or non-prescriptive legislation, broader reporting relies on local policy decisions, institutional capacity, and administrative priorities. Based on compliance across all seven pillars, a Radar Chart was prepared to visualize differences among the four councils (Figure 2).

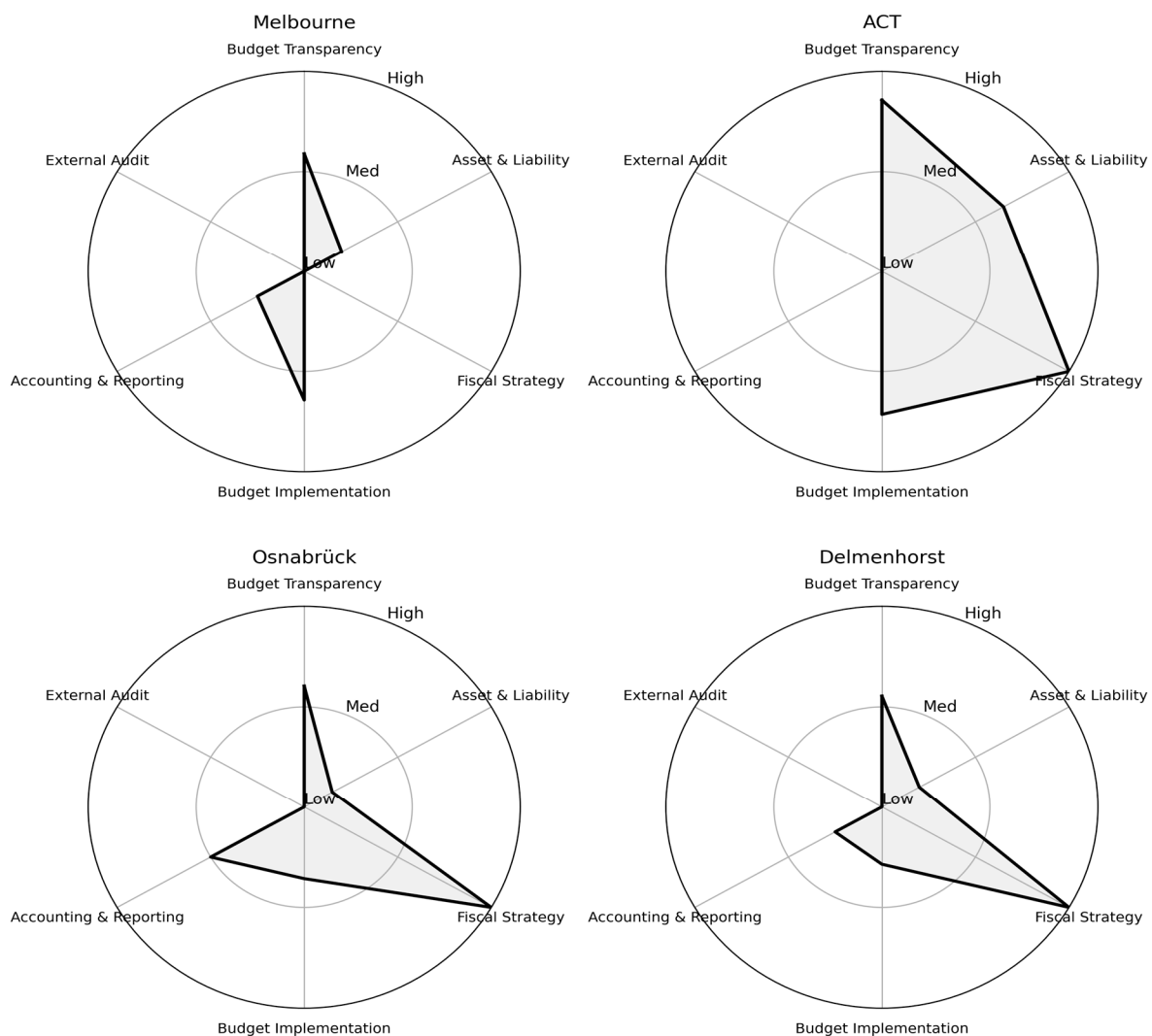


Figure 2. Radar Chart of PEFA Pillar Scores (All Four Councils).

Governance arrangements have also emerged as a central theme influencing the uneven adoption of PEFA-aligned transparency practices across the cases. Interview data suggest that institutional accountability structures shape how councils perceive the need for external transparency mechanisms. A Melbourne participant highlighted that procurement

accountability is largely embedded within state-level governance arrangements, explaining that “in Victoria most of the procurement processes are conducted through the Municipal Association of Victoria, so external audit in this area is not seen as a major local responsibility (PC1).” This indicates that when accountability is perceived as centralized or already regulated through higher-level institutional mechanisms, local governments may view additional PEFA-style transparency practices as redundant rather than complementary. Supporting this interpretation, a finance officer in the same case noted that “statutory reporting obligations in Victoria focus on compliance and financial sustainability, not on proactive disclosure practices like those in PEFA (PC3).” Together, these insights suggest that administrative frameworks orient councils toward compliance-driven accountability rather than discretionary transparency innovation.

Institutional capacity constraints also featured prominently in the German cases. A Delmenhorst official explained, “we are a small council [low budget], and we do not have a dedicated team to comply with all PEFA indicators (IC1),” further adding that financial capacity remains limited and that improvements in developing digital skills are occurring “gradually (IC4).” These accounts illustrate how resource limitations and digital skills gaps mediate the translation of international transparency frameworks into local practice. Rather than resistance to transparency, the data point to capacity-based constraints that slow institutionalization of more demanding PEFA dimensions, particularly those requiring analytical reporting and digital dissemination.

5. Discussion

The comparative results provide important insights into how public sector innovation, particularly through open government and fiscal transparency reforms, is operationalized at the local government level in Australia and Germany. Consistent with the objectives of the Open Government Partnership (C. H. Park & Kim, 2022), the findings suggest that regulatory provisions, institutional capacity, governance traditions, and digital maturity play decisive roles in shaping transparency outcomes.

First, the strong performance of the ACT reflects a governance environment in which digital platforms, standardized reporting, and proactive disclosure practices are well institutionalized. This aligns with public sector innovation literature emphasizing the role of institutional capacity and political commitment in enabling transparency-oriented reforms (Pedersen, 2020). The ACT’s high compliance across multiple PEFA pillars indicates that transparency is treated not merely as a compliance requirement but as a strategic governance instrument linked to accountability and performance management.

Second, the City of Melbourne’s mixed results indicate that innovation in transparency is often selective and uneven. While citizen-facing budget documents and procurement disclosures are relatively advanced, gaps remain in fiscal risk reporting, outcome-based performance measurement, and medium-term fiscal strategy and asset management. Prior research suggests that public sector innovation frequently progresses in silos rather than through fully integrated reform pathways (S. Park & Gil-Garcia, 2022). Regarding asset disposal and management, studies show that approximately 60 percent of Melbourne council meetings are held behind closed doors (Waheduzzaman & Khandaker, 2022). While closed meetings do not violate local government law, their occurrence depends on managerial discretion, highlighting how organizational culture, risk aversion, and tradition influence the scope and effectiveness of financial transparency.

Third, the German cases illustrate a distinct innovation trajectory. Osnabrück’s moderate compliance reflects a strong emphasis on internal accountability and managerial control, yet less attention to citizen-oriented transparency tools such as simplified budget summaries or pre-budget statements (Haushaltsplan, 2021). Delmenhorst’s prevalence of partial

implementations indicates incremental reform, where transparency mechanisms exist but lack consistency, accessibility, or strategic alignment with open government principles.

Across all cases, transparency innovations are more developed in areas subject to formal regulation, such as external audits and procurement rules, than in domains requiring discretionary openness, including performance outcome reporting, fiscal risk disclosure, and citizen-friendly budget communication. This pattern underscores that public sector innovation is often constrained by institutional inertia, risk aversion, and compliance-driven cultures, rather than by technological capacity alone (Gao et al., 2023; Mustapa et al., 2022).

Overall, the PEFA-based comparison demonstrates that advancing fiscal transparency through open government initiatives is not merely a technical exercise, but a governance challenge shaped by institutional context, regulatory priorities, and administrative traditions. The observed variation across local governments suggests that, while accountability is universally valued, transparency is operationalized through diverse, context-specific innovation pathways, offering practical lessons for jurisdictions seeking to enhance openness, participation, and public trust.

6. Conclusions

This study examined how fiscal transparency and accountability are operationalized as a form of public sector innovation through Open Government Partnerships (OGP), using a comparative analysis of local governments in Australia and Germany. Using the PEFA 2016 Public Expenditure and Financial Accountability framework, the study evaluated transparency practices across several dimensions, such as budget reliability, public accessibility of fiscal information, performance reporting, management of assets and liabilities, and the effectiveness of external audit processes. The findings reveal substantial variation in the extent and maturity of transparency practices across jurisdictions, reflecting differences in institutional capacity, governance traditions, regulatory frameworks, and the adoption of digital and open government reforms.

Overall, the Australian Capital Territory performs relatively well in proactive disclosure, performance reporting, and providing public access to financial information, while the City of Melbourne shows significant deficiencies across multiple indicators. German local governments, by contrast, perform well in formal compliance and asset management but display more limited citizen-facing transparency, particularly in areas such as budget communication and performance reporting. These results underscore that effective fiscal transparency requires attention not only to technical mechanisms but also to local regulatory obligations, structural capacity, and managerial discretion.

By combining PEFA-based assessment with semi-structured interviews, the study provides insight into both observable transparency practices and the ways officials interpret their organizational and institutional contexts. It is important to emphasize that the analysis does not demonstrate a causal relationship between OGP participation and transparency outcomes. The observed patterns indicate correlations rather than definitive impacts, underscoring how the local application of open government principles is influenced by contextual factors.

6.1. Practical Implications

Policymakers and local government practitioners should move beyond formal disclosure to ensure transparency is meaningful, accessible, and citizen-focused. Enhancing fiscal transparency requires attention to regulatory frameworks, institutional capacity, digital infrastructure, and governance practices. The 49-item checklist developed in this study provides a practical tool for assessing current transparency levels and guiding targeted strategies to implement PEFA within the OGP framework.

6.2. Theoretical Implications

This study contributes to the public sector innovation literature by framing fiscal transparency as an innovation outcome rather than a purely administrative or regulatory requirement. By linking PEFA indicators with OGP principles, the analysis demonstrates how transparency practices are shaped by contextual factors. Local conditions, including regulatory frameworks, institutional governance, and managerial discretion, interact synergistically to influence both public sector innovation and fiscal transparency. These findings underscore the importance of integrative approaches that connect innovation, accountability, and transparency, rather than treating them as distinct or isolated domains.

6.3. Limitations

This research has a number of limitations that should be acknowledged. First, the analysis is based on a small number of case studies, limiting generalizability. While the PEFA framework is internationally recognized, it may not fully capture informal practices, political dynamics, or contextual nuances influencing local transparency.

Second, reliance on document analysis and selected interviews may reflect official narratives or reporting biases. Future research could use longitudinal, ethnographic, or citizen-centered approaches to examine how transparency reforms are experienced and applied in practice.

Third, this study focuses on fiscal transparency as an innovation outcome but does not assess its effects on trust, citizen participation, or service performance. Future work should explore causal links between transparency innovations and governance outcomes, using mixed-method or comparative quantitative designs. Expanding the analysis to more countries or non-OGP local governments could further illuminate how institutional contexts shape transparency-driven innovation.

Finally, data were collected between October and December 2021. Subsequent developments in open government policies, digital reporting tools, and OGP implementation may have occurred. While the findings provide a robust snapshot of practices at that time, they highlight the need for longitudinal research to trace the evolution of fiscal transparency and innovation mechanisms over time.

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Appendix A

Interview guide: Comparison of Australia's and Germany's first Open Government Partnership national action plans

Part A

Introductory questions:

1. How long have you been working for the {insert name of local government area} and what is your exact Job title?
2. What are the responsibilities of your job?

Theme 1: There are few ideas about what advantages/opportunities an Open Data concept can bring.

3. To what extent is Open Data a familiar concept to you? When did you first hear of this term?
4. What do you understand by Open Data—Open data (transparency of administrative actions)?
5. Are you aware of the goals of the Open Data Initiative, which were defined within the framework of the “Open Government Partnership”?
6. Have you been informed about this, or are there any possible content stipulations as to which data should be transparent?
7. Where do you see possible advantages/opportunities or disadvantages/risks or possible dangers of Open Data that you are familiar with so far?
8. What are the reactions of your colleagues in the administration when you bring this issue to their attention?
9. Which data do you see as adding value?
10. How do you see the future of Open Data? What do you think about the introduction of an Open Data Portal?

Theme 2: The potential to increase transparency within the local government area.

11. How do you assess the current state of municipal transparency within {insert name of local government area}?
12. How can citizens/business communities/civil society groups be involved in questioning the need for transparency or in responding to requests for greater accountability?
13. In your view, where could more transparency be achieved in order to motivate citizens to become more involved?

Theme 3: The homepage of the local government could be designed in a clearer and more informative way; it gives few starting points for an Open Data offer.

14. Is there any assigned official who has all access to publish the data and information on the homepage?
15. What do you think is already published on the homepage of the city in your area of responsibility and can you tell me the most important data?
16. Can these data contribute to innovative value creation by citizens and businesses?
17. What information do you have about which data is of interest to the public? If so, from which sections of the public?
18. Are the published data prepared in such a way that they can be understood by non-administrators?
19. Is there an internal administrative guideline or regulation as to what data should be published and in what form?
20. In which formats are the data and information provided so far and are they subject to a license?
21. Should {insert name of local government area} publish more data to increase interest and participation in local governance processes?
22. Are charges currently being made for the re-use of public data?
23. Is data collected on the number of visits to the homepage every day and if so, how many visits are recorded?

Part B

List of Interview topics & questions.

For each row, question: Has been (name of row) implemented/transparent (i.e., published and accessible): in full (Yes); partially (Partial); or not at all (No)?

Is Implemented	Yes	Partial	No
• Pillar I: Reliability of budget estimates			
• Pillar II: Transparency of public finances			
• Indicator 5: Budget Information			
• Annual publication within the framework of the budget documentation of:			
• Budget outcome forecast for the following 4 years			
• Budget outcome of the previous year			
• Budget for the present year			
• Compiled budget data for the budget outcome and budget by budget structure			
• Financing of the deficit and description of its expected composition			
• Macro-economic assumptions on tax revenues, estimate of interest rates taking into account current tax estimates			
• Debt overview according to cash and investment loans with maturities, conditions, planned repayments or rescheduling of debts			
• Overview of financial assets			
• Overview of financial risks (contingent liabilities, i.e., guarantees, uncertain obligations arising from financing instruments such as public–private partnership contracts, interest rate transactions or foreign currency loans)			
• Explanatory notes on the effects of new policy measures and new public capital works with budgetary implications.			
• Documentation of the med-year budget forecast (mid-term financial planning)			
• Indicator 6 Information on the annual accounts of all holdings, including own holdings			
• Annual publication of the annual financial statements of all investments by 30 September of the following year at the latest			
• Indicator 8 Information on service provision			
8.1 Profit plans			
• Annual publication of:			
• strategic (political or programmatic) objectives for each product area and/or subject area			
• Performance targets in the form of output/product targets			
• Impact targets in the form of outcome targets			
8.2. Results achieved			
• Annual publication of:			
• Metrics for evaluating the attainment of output targets			
• Key performance indicators on target achievement of outcome targets			
8.3. Available Resources			
Annual publication of available resources (human and financial resources by source of funding) for each product and/or area of expertise			

Is Implemented	Yes	Partial	No
8.4. Task Criticism by Purpose and Execution Criticism: Annual publication of:			
- Results from evaluating how effective the initiative was - Outcomes from the evaluation of implementation (question of efficiency)			
Indicator 9 Public access to financial information			
Annual publication of:			
- Draft budget of the administration - Budget adopted - Reports on budget implementation during the year within one month of the reporting date - Annual financial statements up to 31 December next year - Annual financial statement's audit reports up to 30 September of the following year - Key data of the administration's draft budget including expenditure, revenue and debt by 31.8. of the previous year at the latest. - Audit report on the aggregated financial reports up to 30 September of the following year - Simplified and comprehensible presentation of the draft budget of the administration within 2 weeks after the presentation or the adopted budget within 1 month after the adoption of the resolution. - Medium-term budget forecasts by revenue and expenditure with explanations of deviations from previous forecasts based on different forecast scenarios			
Pillar III: Assets and liability Management			
Indicator 10: Report on financial risks			
10.1 Monitored by shareholders			
Yearly publication of audited financial reports of all participations and aggregated financial statements by 30 June next year.			
10.3: Current liabilities or financial risks			
Annual publication of consolidated information on current liabilities and financial risks arising from participating interests.			
Indicator 11: Management of public investments			
11.1: Economic analyses			
Publication of profitability analyses of all planned capital works			
11.2 Selection of capital works			
Publication of standard criteria for selection and prioritization of planned capital works			
11.3 Calculation of capital works			
Publication of forecasts of the total life cycle costs of capital works (investment costs and current costs for the next 3 years).			

Is Implemented	Yes	Partial	No
11.4 Supervision of capital works			
Annual publication of the total costs incurred and the state of implementation of capital works			
Indicator 12 Public wealth management			
12.1 Supervision of financial assets			
Annual publication of financial assets according to international accounting standards (market value)			
12.2 Supervision of non-financial assets			
Yearly fixed assets reporting including information on depreciation			
12.3 Transparency of asset retirement			
Annual publication on asset retirement (including information on sale or transfer)			
Indicator 13 Debt management			
13.3: Strategy on Debt management			
Annual publication of a medium-term debt management strategy covering existing and future debt. The strategy includes target corridors (best case and worst case) on the development of interest rates and refinancing. The annual report also includes statements on the achievement of the debt management objectives to date.			
Pillar IV: Financial strategy and budgeting Policy			
Indicator 15: Financial plan			
15.3 Report on financial results			
Annual publication on the implementation of the financial strategy, including a description on deviation reasons from the set objectives and about the countermeasures taken.			
Pillar V: Predictability and control of budgetary implementation			
Indicator 19 Revenue management			
19.1. publication of the rights and obligations of debtors, and on the administrative procedures and procedures for an appeal (not only as a reference to the decision, but generally available to the public on the Internet)			
Indicator 24 Procurement			
24.3. public access to procurement information (access without restriction, registration or cost)			
Complete, reliable and timely publication of:			
• Procurement laws and regulatory framework			
• Strategies for procurement			
• bidding scopes			
• Settled awards including contractors and values			
• Complaints Aids data			
• Data on Annual procurement and procurement procedures carried out (share of open and competitive procedures)			

Is Implemented	Yes	Partial	No
Pillar VI: Accounting and its reporting			
Indicator 28: Intermediate budget statements			
28.1 Monthly budget implementation reports that must be prepared and made publicly accessible within 2 weeks after the end of each month.			
Pillar VII: External audit and review			
Indicator 31 Policy review of audit reports			
31.4 Transparency of policy review of audit reports			
All hearings and deliberations regarding audit reports will be open to the public, and committee reports must be readily available for public access.			

Appendix B. A Comparative Analysis of Fiscal Transparency and Accountability Through the PEFA (2016) Framework

Indicator/Criterion	Melbourne			ACT			Osnabrück			Delmenhorst		
Implemented	Y	P	N	Y	P	N	Y	P	N	Y	P	N
Pillars I–II: Reliability and Transparency of Budget												
Indicator 5 Information on the budget												
Annual publication within the framework of the budget documentation of												
• Forecast of the fiscal deficit or surplus or accrual operating results	X			X			X			X		
• Last year's budget performance, shown in the same layout as the proposed budget	X			X			X					X
• Current fiscal year's budget presented in the same format as the budget proposal. This can be either the revised budget or the estimated outturn	X			X			X			X		
• Compiled budget information for both revenues and expenditures, organized by the primary classification categories, including figures for the current and prior year, with a detailed breakdown of estimated revenues and expenditures		X		X			X			X		
Deficit financing (anticipated composition: Not applicable (no deficit))	-	-	-	-			X			-		
• Macro-economic assumptions on tax revenues, interest rate development taking into account current tax estimates		X		X						X	X	
• Outstanding debt, including figures at least for the start of the current fiscal year, reported in line with GFS or an equivalent standard		X		X						X		X
• Financial assets, with information provided at least for the start of the current fiscal year, prepared in accordance with GFS or other equivalent standards	X			X						X	X	

Indicator/Criterion	Melbourne			ACT			Osnabrück			Delmenhorst		
Implemented	Y	P	N	Y	P	N	Y	P	N	Y	P	N
Overview of financial risks, including contingent liabilities such as guarantees, obligations arising from structured financing instruments (e.g., PPP contracts), and exposure related to interest rate or foreign currency transactions	X			X				X		X		
Analysis of the financial impact of new policy initiatives and significant public investments, including projected budget effects of major changes to revenue policies and/or substantial modifications to expenditure programs	X			X				X		X		
Reports on the medium-term fiscal projections	X			X				X		X		
Indicator 6 Information on the financial reports of budgetary and extrabudgetary units												
The annual financial statements of budgetary and extra-budgetary units (including subsidiary companies) must be published no later than September 30 of the same year	X			X						X		X
Indicator 8: Performance information regarding service delivery												
8.1 Performance strategies for service delivery: Annual publication of:												
strategic (political or programmatic) objectives for each product area and/or subject area according to the organizational structure		X		X				X			X	
Performance targets in the form of output/product targets key performance indicators, outputs to be produced			X	X				X			X	
Impact targets in the form of outcome targets			X	X					X		X	
8.2 Performance on the achievement of service delivery Yearly publication of:												
Key performance indicators on the achievement of output targets		X		X				X			X	
Key performance indicators on target achievement of outcome targets	X			X					X		X	
8.3: Resources received for service delivery												
Annual publication of resources (human and financial resources by source of funding) for each product and/or area of expertise	X			X				X		X		
8.4 Task Criticism by Purpose and Execution Criticism: Annual publication of:												
Results of the purpose critique (question of effectiveness)			X			X			X			X
Results of the execution criticism (question of efficiency)			X			X			X			X

Indicator/Criterion	Melbourne			ACT			Osnabrück			Delmenhorst		
	Y	P	N	Y	P	N	Y	P	N	Y	P	N
Indicator 9 Public access to fiscal information												
Annual publication of:												
• Annual executive budget proposal documentation (complete set of budget proposal documents is available to the public within one week of the submission to Council)			X			X	X			X		
• Enacted budget		X		X			X			X		
• In-year budget implementation reports	X					X	X					X
• Annual Budget Implementation Report—This report is published for public access within six months after the end of the fiscal year		X		X			X					X
• Audited annual fiscal report	X			X					X			X
• Pre-budget statement: Key information from the administration's draft budget—covering projected expenditures, revenues, and debt—is released to the public at least four months prior to the start of the fiscal year			X	X			X					X
• Other external audit reports (All nonconfidential reports are made available to the public within six months of submission)			X	X					X			X
• Budget Proposal Summary: A concise and easy-to-understand summary of the budget proposal should be made publicly available within two weeks of submission to the Council. Similarly, a citizen-friendly version of the approved budget—designed to be understandable by non-experts—is typically released within one month of the budget's enactment	X			X			X			X		
• Medium-term budget forecasts by revenue and expenditure with explanations of deviations from previous forecasts based on different forecast scenarios	X			X			X				X	
Pillar III: Assets and liability management												
Indicator 10: Report on financial risks												
10.1 Public corporations monitoring												
• Audited annual financial reports for all public bodies are released within six months after the fiscal year ends, and the City publishes a aggregated report summarizing the financial performance of the entire public organization.	X			X				X				X

Indicator/Criterion	Melbourne			ACT			Osnabrück			Delmenhorst		
Implemented	Y	P	N	Y	P	N	Y	P	N	Y	P	N
10.3: Current liabilities or financial risks												
The City publishes an annual report that compiles and quantifies all major contingent liabilities and other financial risks associated with public corporations.	X			X						X	X	
Indicator 11: Management of public investment												
11.1 Financial analysis of investment plans												
Economic assessments, following national guidelines, are carried out for all major investment projects, with the results made publicly available. These assessments are independently reviewed by an entity separate from the sponsoring organization.				X	X					X		X
11.2 Project selection for investment												
Before being included in the budget, all major investment projects are ranked by a central authority according to established, publicly available project selection criteria.				X	X					X		X
11.3 Investment project costing												
Projections of the total life-cycle cost of major investment projects, including both capital and recurrent costs together with a year-by year breakdown of the costs for at least the next three years, are included in the budget documents.				X	X					X		X
11.4 Auditing investment project												
The implementing government unit oversees both the overall cost and the physical progress of major investment projects during their execution. Standard procedures and rules for project implementation are largely adhered to. Updates on the progress of these major projects are published annually in budget documents or other relevant reports.				X	X					X		X
Major investment projects are those in which the total project cost equals or exceeds 1% of the organization's total annual budget.												
Indicator 12 Public asset management												
12.1 Financial asset auditing												
The City keeps a record of all its financial asset holdings across different categories, valuing them at fair or market value in accordance with international accounting standards. Annual reports provide information on the performance of this financial asset portfolio.				X			X			X		X

Indicator/Criterion	Melbourne			ACT			Osnabrück			Delmenhorst		
	Y	P	N	Y	P	N	Y	P	N	Y	P	N
12.2 Auditing of non-financial asset monitoring												
The City keeps a record of its fixed assets, land, and, where applicable, subsoil assets, detailing their age and usage, and this register is published at least once a year.			X			X			X			X
12.3 Asset disposal transparency												
Procedures and guidelines for transferring or disposing of financial and non-financial assets are defined, including the type of information that must be submitted to the Council for review or approval. Details of transfers and disposals are reported annually in budget documents, financial statements, or other relevant reports.			X			X			X			X
Indicator 13 Debt management												
13.3 Debt management plans												
A medium-term debt management strategy, addressing both current and anticipated government debt over a period of at least three years, is made publicly available. The strategy specifies target ranges for key indicators, including interest rates and refinancing requirements. The municipality provides annual reports to the Council on performance relative to the debt management objectives. Additionally, the municipality's yearly borrowing plan aligns with the approved strategy.			X	X					X			X
Pillar IV: Policy-based financial strategy and budgeting												
Indicator 15: Fiscal strategy												
15.3 Fiscal outcomes reporting												
The Council published the annual budget, a report outlining its progress toward the fiscal strategy. The report explains any deviations from the established objectives and targets and details the actions the municipality plans to take to address these discrepancies, in accordance with legislative requirements.			X	X			X			X		
Pillar V: Predictability and control of budgetary implementation												
Indicator 19 Revenue administration												
19.1: Obligations for revenue measure												

Indicator/Criterion	Melbourne			ACT			Osnabrück			Delmenhorst		
Implemented	Y	P	N	Y	P	N	Y	P	N	Y	P	N
Organizations that collect the majority of revenues employ multiple channels to give payers convenient access to comprehensive and current information about key revenue obligations, as well as their rights, including, at minimum, the procedures for seeking redress.	X			X					X			X
Indicator 24 Procurement												
24.3. Public access to procurement information (access without restriction, registration or cost)												
Complete, reliable and timely publication of:												
(1) Legal and regulatory framework for procurement	X			X			X					X
(2) procurement plans	X			X				X				X
(3) bidding opportunities	X			X			X			X		
(4) awarded contract: including contractor and value		X		X					X	X		
(5) data on procurement complaints and their resolutions				X		X			X			X
(6) Annual procurement statistics on procurement procedures carried out (share of open and competitive procedures)				X		X			X			X
Pillar VI: Accounting and reporting												
Indicator 28: Current year budget reports												
28.1 Coverage and comparability of reports												
The scope and categorization of the data enable direct comparison with the original budget, encompassing all budgeted items.				X		X	X			X		
28.2 Timing of current year budget publication												
Monthly budget execution reports are prepared and released within two weeks after the month ends.		X				X			X			X
Pillar VII External audit and review												
Indicator 31 Scrutiny of audit reports by the Council												
31.4 Transparency in Council audit review												
All hearings are generally open to the public, with exceptions only for highly sensitive matters, such as national security. Reports produced by the committee must be readily accessible to the public.				X		X			X			X

Legend: An 'X' in this table indicates that the item is checked and that the municipality is compliant. Y = Yes (Implemented), P = Partially Implemented, N = Not Implemented. Source: Authors' assessment based on PEFA (2016).

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