

# The International Budget Project

# Open Budget Initiative

2006

[www.openbudgetindex.org](http://www.openbudgetindex.org)

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# Transparent and Accountable Public Budgeting: A Comparative Look At 59 Countries

[www.openbudgetindex.org](http://www.openbudgetindex.org)

The International Budget Project  
Open Budget Initiative  
2006

## Why are the 59 participating civil society groups interested in budget transparency and accountability?

- Increased allocation of social spending
- Decentralization and delivery of public services
- Economic, Cultural and Social Rights obligations
- Enhanced civilian control of the security sector
- Debt relief. How are the funds freed for debt relief being used?
- Extractive industries and governance, including non-executive institutions of accountability (legislatures & national audit offices)

# Survey Instrument: Open Budget Questionnaire

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- IBP began development and testing along with partners in 2002.
- 122 questions in total.
- **Transparency:** 91 of these questions cover transparency or public access to information.
- **Accountability:** 31 of these questions cover topics related to accountable budgeting.
- 3 additional tables collect information on how governments disseminate budget documents to the public, but these tables do not have a bearing on a country's ranking in any category.

# Methodology

- Non-governmental researchers in 59 countries completed the research on each Open Budget Questionnaire in October 2005.
- Over the next year, IBP staff performed an extensive review of each questionnaire, checking each against publicly available information on the country's budget and budget process. (e.g. IMF Fiscal Transparency ROSC reports, World Bank Public Expenditure Reviews, OECD budgeting practices database.)
- Questionnaires were then peer reviewed by two experts familiar with the country's budgeting system.

All completed questionnaires, which include peer reviewer comments, are available on the IBP's website to assist in identifying measures to improve performance.

# Open Budget Questionnaire

- Its strength lies in the general overview it provides of the four stages of a country's budget process — evaluating the public availability of information and accountable budgeting practices at each of the four phases of the budget year.
- IBP views the initiative both as an opportunity to provide training, and to collect a useful data set for advocacy.

# Seven Key Documents Available During the Four Phases of the Budget Year

- **Stage One: executive formulates the budget**
  - Pre-Budget Statement
- **Stage Two: legislature debates and approves the budget**
  - Executive's Budget Proposal
  - Citizen's Budget
- **Stage Three: executive implement the approved budget**
  - In-Year Reports
  - Mid-Year Review
- **Stage Four: executive's year-end reporting, and independent auditing**
  - Year End Report
  - Auditor's Report

# Criteria Used for Timely Public Disclosure of Information

**Survey questions are based on generally accepted good practices of public sector financial management.**

Some of these criteria reflect or are drawn from criteria developed by multilateral organizations. For example:

- *Code of Good Practices on Fiscal Transparency* of the International Monetary Fund
- *Lima Declaration of Guidelines on Auditing Precepts* of the United Nations International Organization of Supreme Auditing Institutions (INTOSAI)

The strength of the above guidelines lies in their universal applicability — they are appropriate and are actively used in countries with differing types of budget systems and differing income levels.

But IBP does not view them as sufficient to ensure that budgeting is responsive and accountable to citizens. For this reason, the IBP survey covers additional topics important for accountable budgeting, e.g. public legislative hearings, the existence of right to information laws.



# Some Topics Not Covered In-Depth

To keep the Open Budget Questionnaire to a manageable length, some topics important to accountable public sector financial management are not covered in detail, or have been omitted. Some examples:

- Procurement (covered by one question only),
- Transparency of local government budgets, and effectiveness of local government institutions of accountability (covered only as transfers from the central government budget),
- Internal government accounting and financial management systems (e.g. no questions on existence of Treasury Single Accounts),
- Security sector expenditures and procedures (not singled out from general expenditure),
- Income and asset disclosure requirements for government officials (not covered).

## **Survey Results on Transparency:**






A look at timely public access to budget information throughout the entire budget year.

# Open Budget Index

- The average of the responses to 91 questions on the Open Budget Questionnaire related to the contents and timeliness of seven key budget documents that all governments should issue during the course of the budget year.
- Focuses on a country's budget documents because they are the definitive source for public disclosure of a government's budget and financial activities.

# Open Budget Index 2006

Which countries open their budget books to citizens?

<p>Provides Extensive Information to Citizens</p> 	<table border="1"> <tbody> <tr> <td>France</td> <td>Slovenia</td> <td>United Kingdom</td> </tr> <tr> <td>New Zealand</td> <td>South Africa</td> <td>United States</td> </tr> </tbody> </table>	France	Slovenia	United Kingdom	New Zealand	South Africa	United States																		
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A country's placement in a performance category was determined by averaging the responses to the 91 questions on the Open Budget Questionnaire related to information contained in the seven key budget documents that all countries should make available to the public. The countries that scored between 81-100 percent were placed in the performance category Provides Extensive Information, those with scores 61-80 percent in Provides Significant Information, those with scores 41-60 percent in Provides Some Information, those with scores 21-40 percent in Provides Minimal Information, and those with scores 0-20 percent in Provides Scant or No Information.



# Open Budget Index

## Key Findings:

- The vast majority — nine out of ten countries — surveyed do not provide sufficient information to enable citizens to hold government accountable for the management and use of the public's resources.
- **Only six of the 59 countries surveyed provide the extensive budget information in their budget documents.** These are France, New Zealand, Slovenia, South Africa, the United Kingdom, and the United States.
- The remaining 53 countries surveyed either fail to issue one or more of the seven key budget documents reviewed, or the information provided in those documents is incomplete. For example, **six countries keep their budget secret until after it is adopted by the legislature** — effectively barring any public participation in the budget's consideration. (Angola, Burkina Faso, Chad, Egypt, Mongolia, and Vietnam.)

# Executive's Budget Proposal

## Quantity of Publicly Available Information by Country

Provides Extensive Information to Citizens 	France New Zealand	South Africa United Kingdom	United States		
Provides Significant Information to Citizens 	Botswana Brazil Colombia	Czech Republic Ghana Malawi	Namibia Norway Papua New	Guinea Peru Poland	Romania Slovenia South Korea
Provides Some Information to Citizens 	Algeria Argentina Azerbaijan Bangladesh Bulgaria	Cameroon Costa Rica Guatemala Honduras India	Indonesia Jordan Kazakhstan Kenya Mexico	Nepal Pakistan Philippines Sri Lanka Tanzania	Turkey Uganda
Provides Minimal Information to Citizens 	Bolivia Croatia	Ecuador El Salvador	Georgia Nigeria	Russia Zambia	
Provides Scant or No Information to Citizens 	Albania Angola	Burkina Faso Chad	Egypt Mongolia	Morocco Nicaragua	Vietnam

The country's percentage score for the Executive's Budget Proposal is the average of the responses to Questions 1-55 on the Open Budget Questionnaire. These questions cover the executive's budget proposal and any supporting documents that may accompany it at the time that it is presented for consideration to the country's legislature. The countries that scored between 100-81% were placed in the performance category Provides Extensive Information, those with scores 80-61% in Provides Significant Information, those with scores 60-41% in Provides Some Information, those with scores 40-21% in Provides Minimal Information, and those with scores 20%-0% in Provides Scant or No Information.

# Executive Budget's Proposal




One of the most important budget documents issued during the course of the budget year. Governments disclose the policies they will choose to pursue during the upcoming budget year. It should also present a detailed, comprehensive picture of the government's fiscal position for the coming year, including disclosure of assets, risks and liabilities.

## Key Findings:

- Only five of the 59 countries surveyed provide the extensive information to citizens in the budget proposal necessary to ensure accountability. (France, New Zealand, South Africa, the United Kingdom, and the United States.)
- Six countries keep their budget secret until after it is adopted by the legislature — effectively barring any public participation in the budget's consideration. (Angola, Burkina Faso, Chad, Egypt, Mongolia, and Vietnam.)

# In-Year Reports on Execution

## Quantity of Publicly Available Information by Country

<p><b>Top Performer: Provides Much Information to Citizens</b></p> 	<table border="1"> <tbody> <tr> <td>Bulgaria</td> <td>Turkey</td> <td>New Zealand</td> <td>Sri Lanka</td> </tr> <tr> <td>Peru</td> <td>US</td> <td>Poland</td> <td>Brazil</td> </tr> <tr> <td>Romania</td> <td>France</td> <td>Slovenia</td> <td>Sweden</td> </tr> <tr> <td>South Africa</td> <td>Mexico</td> <td>Mongolia</td> <td></td> </tr> </tbody> </table>	Bulgaria	Turkey	New Zealand	Sri Lanka	Peru	US	Poland	Brazil	Romania	France	Slovenia	Sweden	South Africa	Mexico	Mongolia																	
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The country's percentage score for In-Year Reports on Execution was obtained by averaging the responses to Questions 84-92 on the Open Budget Questionnaire. The countries that scored 90-100 percent were placed in the performance category Top Performer, those with scores 89 percent or below, but more than 0 percent were placed in performance category Provides Partial Information, those with scores of 0 percent were placed in the category No In-Year Reports Made Available to the Public.



# In-Year Reports

Governments should provide detailed monthly or quarterly updates during the course of the budget year on their progress in spending, collecting revenue, and on debt they incur.

## Key Findings:

- The majority of the countries surveyed (44) provide no information or partial information in their monthly or quarterly progress reports on the budget's implementation.
- Timely availability of in-year reports allows civil society and the legislature to raise important questions about the executive's performance when it departs from approved policies in the budget, e.g. failing to adhere to approved expenditures in the budget, revenue targets, or maintaining debt levels under authorized ceilings.

# Capacity Constraints are Not the Issue Progress is Attainable in Many Countries

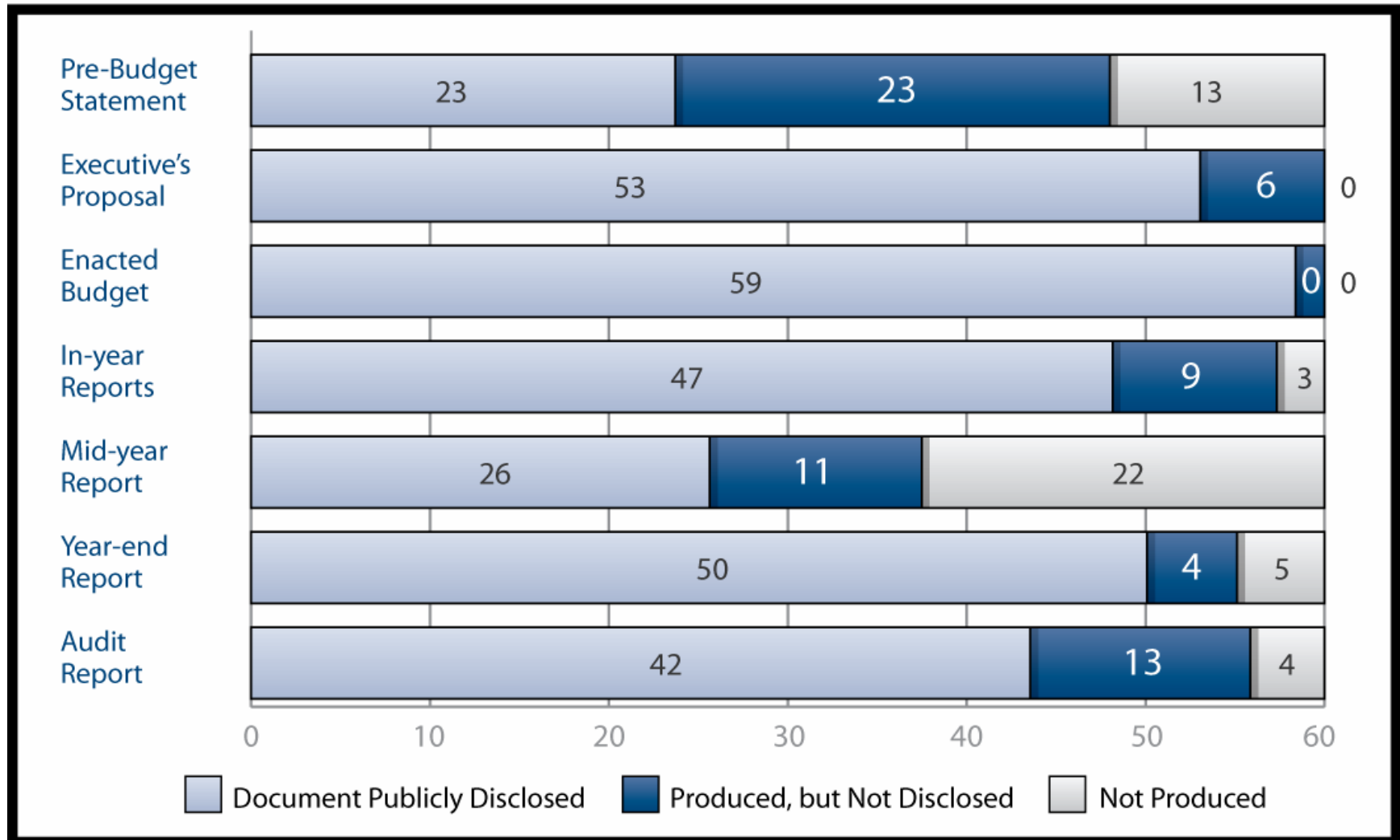
[www.openbudgetindex.org](http://www.openbudgetindex.org)

## Key Finding:

- More than half the countries (32) produce budget information that they could be making available to the public in one or more of the seven key budget documents. They produced this information for their own internal use, or for reporting to international donors, but do not provide it to their own citizens.
- This suggests that they could sharply improve their transparency by simply providing the public with information that the government already has produced. It also suggests that governments do not provide information because they choose to withhold it from the public, rather than because they cannot afford to or are incapable of producing it.

# Availability of Key Budget Documents

Out of 59 Countries Completing the Questionnaire



## **Survey Results on Accountable Budgeting:**

A look at the effectiveness of institutions of accountability, such as the legislature and the external auditor.

# Legislatures

Many legislatures are not providing adequate oversight or promoting public discussion of budget issues. A large number of countries fail to hold committee hearings on the budget. Committees hearings are especially important because they are conducive to the in-depth analysis and scrutiny necessary to influence budget debates constructively.

## Key Findings:

- In 24 of the 59 countries surveyed, no committee hearings were held on the budget's macroeconomic parameters,
- In 25 of the countries, no committee hearings were held on the individual budgets of ministries or agencies.

## Are Public Hearings on the Budget's Macroeconomic Framework Held?

<p>Testimony is heard from the executive and a wide range of constituencies.</p>	<p>Norway Philippines Poland</p> <p>Slovenia South Africa South Korea</p> <p>Sweden Uganda</p>
<p>Testimony is heard from the executive and some constituencies.</p>	<p>Brazil Bulgaria Colombia</p> <p>Georgia Guatemala Kazakhstan</p> <p>Kenya Mexico Russia</p> <p>United Kingdom United States</p>
<p>Testimony is heard from the executive branch, but no testimony is heard from the public.</p>	<p>Albania Argentina Chad Costa Rica</p> <p>Croatia Czech Republic El Salvador France</p> <p>Ghana Malawi New Zealand Nigeria</p> <p>Pakistan Peru Romania Turkey</p>
<p>Public hearings are not held on the macroeconomic and fiscal framework.</p>	<p>Algeria Angola Azerbaijan Bangladesh Bolivia Botswana</p> <p>Burkina Faso Cameroon Ecuador Egypt Honduras India</p> <p>Indonesia Jordan Mongolia Morocco Namibia Nepal</p> <p>Nicaragua Papua New Guinea Sri Lanka Tanzania Vietnam Zambia</p>

# Supreme Audit Institutions




All countries in the survey had a designated Supreme Audit Institution (SAI), most mention the office in the country's constitution. This agency should be independent of the executive, and is frequently a part of the legislature or judiciary. The study found substantial institutional weaknesses in many SAIs. Unsurprisingly, given the institutional weaknesses, the performance of the offices in many countries was poor.

## Key Finding:

- One example of weak performance is high number (17) of auditing offices that do not issue annual auditing reports at all to the public.
- In another 25 countries, only partial information was available to the public.

# Auditor's Report

## Quantity of Publicly Available Information by Country

<p>Top Performer: Provides Much Information to Citizens</p> 	<table border="1"> <tbody> <tr> <td>Colombia</td> <td>Mongolia</td> <td>Poland</td> <td>South Korea</td> </tr> <tr> <td>Croatia</td> <td>New Zealand</td> <td>Russia</td> <td>Sweden</td> </tr> <tr> <td>France</td> <td>Norway</td> <td>Slovenia</td> <td>United Kingdom</td> </tr> <tr> <td>India</td> <td>Philippines</td> <td>South Africa</td> <td>United States</td> </tr> </tbody> </table>	Colombia	Mongolia	Poland	South Korea	Croatia	New Zealand	Russia	Sweden	France	Norway	Slovenia	United Kingdom	India	Philippines	South Africa	United States												
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The country's percentage score for Auditor's Reports was obtained by averaging the responses to Questions 112-114, and 116 on the Open Budget Questionnaire. The countries that scored 80-100 percent were placed in the performance category Top Performer, those with scores 79 percent or below, but more than 0 percent were placed in performance category Provides Partial Information, those with scores of 0 percent were placed in the category No Auditor's Report Made Available to the Public.



# Supreme Audit Institutions

Lack of basic institutional safeguards to ensure the independence of the SAI from the executive:

- In 16 of the 59 countries, the executive can fire the head of the country's external auditing body without the consent of the legislature or judiciary.
- In 15 of the 59 countries, the executive branch determined the budget of the supreme audit institution and the office was underfunded.

## Can the Independent Auditor be removed by the Executive?

No, the head of the SAI may only be removed by the legislature, judiciary, or they must give final consent before the head of the SAI is removed.

Albania	Ecuador	Mongolia	Russia
Argentina	El Salvador	Namibia	Slovenia
Bangladesh	France	New Zealand	South Africa
Bolivia	Georgia	Nicaragua	Sri Lanka
Botswana	Ghana	Norway	Sweden
Brazil	Guatemala	Pakistan	Turkey
Bulgaria	Honduras	Papua New Guinea	United Kingdom
Colombia	India	Peru	United States
Costa Rica	Indonesia	Philippines	Vietnam
Croatia	Kenya	Poland	Zambia
Czech Republic	Mexico	Romania	

Yes, the executive may remove the head of the SAI without the final consent of the legislature or judiciary.

Algeria	Chad	Morocco	Uganda
Angola	Egypt	Nepal	
Azerbaijan	Jordan	Nigeria	
Burkina Faso	Kazakhstan	South Korea	
Cameroon	Malawi	Tanzania	

# Supreme Audit Institutions

Limits in law regarding the discretion or investigative mandate of the Supreme Audit Institution:

Azerbaijan

Botswana

Chad

Cameroon

Morocco

Kenya

Sri Lanka

Albania

Bangladesh

Georgia

India

Malawi

Uganda

Argentina

Kazakhstan

Mexico

Peru

Turkey

Vietnam

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