7th edition

Open Budget Survey 2019

International Budget Partnership

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A letter from the Executive Director

The Open Budget Survey and COVID-19

As I write, the COVID-19 pandemic is wreaking havoc around the world. The threat to public health, the damage to national economies, and the disruption to daily life is jarring and frightening – not only here in Washington D.C. but around the globe – as countries struggle to contain the virus and blunt its impact. At this troubled time, we are thinking about our many colleagues around the world, wishing them good health and safety.

In publishing the survey, we face the same dilemma with which many organizations are grappling: how do we release our findings amid this all-encompassing global crisis? Are they still relevant in this new environment? Indeed, as we worked on the report, protestors were in the streets of many cities around the world, demanding better service and more accountability from their governments. Now, citizens are confined to their homes and forced to remain apart from one another, using social media and other strategies to engage with government officials.

In this environment, we believe that our survey and the issues it covers not only remain important but, in fact, are more crucial than ever.

Budgets will play a central role in government responses to this virus and its fallout. We strongly support aggressive government action, and, like others, we believe that leaders should pay particular attention to the needs of those living in poverty, who are particularly vulnerable to COVID-19's devastating health and economic impacts. To meet these unparalleled challenges, governments must rapidly shift priorities and realign tax and spending policies. The rush to act may tempt some leaders to forego informing and engaging the public on the steps they take. While the crisis demands swift and decisive action, it nevertheless requires honesty, transparency, engagement, and, in the end, public trust – the very objectives that drive the Open Budget Survey.

As we find in this survey, conducted before COVID-19, most governments lack the accountability systems and policies to make their budgets fully open to the public. Gaps in budget transparency exist throughout the budget cycle, especially in how governments publicize their changes to budgets during implementation. These shortcomings are compounded by the weak oversight of legislatures and auditors and scarce opportunities for public input. Nor do sector budgets usually show how public spending improves the delivery of critical services, including health care services central to resolve this pandemic.

These deficiencies concern us because to raise living standards public spending must deliver results. As spending expands to fight the pandemic, we're reminded that our previous research found many governments don't fully spend their allocated budgets or explain deviations from them. Notably, underspending of vaccine budgets is especially high, even in countries with recurring vaccine shortages. These shortcomings will likely worsen in this crisis at just the time when governments must avoid the misuse of funds and

inefficiencies that weakened previous disaster responses. The consequences of today's budget decisions will be felt for years to come. This crisis unfolded at a time of simmering public frustration over stark public inequities and governments' failure to address them. Public trust could be further undermined if governments do not address the pandemic effectively with action that does not seem arbitrary or that favors certain interests over others.

Fortunately, a different outcome is possible. Our work of the last two decades clearly shows that open budget practices are linked to greater equity and efficiency. As this report shows, government can take immediate steps to publish additional information on existing websites without incurring additional cost. However, greater transparency must be combined with meaningful opportunities for public input in budgeting to secure better outcomes. Public and civic organizations can be vital sources of information on the effectiveness of government services. They also help to keep communities informed about government programs, and they can monitor the performance of public servants and contractors.

In confronting this epidemic, governments must think creatively about how to facilitate public participation and harness its benefits. Civil society will prove an innovative partner. IBP in South Africa, for instance, is providing data to residents of informal settlements in the major metropolitan centers so they can provide real time feedback about government services during the pandemic, such as whether public toilets were cleaned. This information will help government officials understand community needs and the quality of services, and when necessary, help communities hold government accountable. IBP's partner in Argentina, ACIJ, together with their allied partners, is working with homeless people in Buenos Aires to better communicate their needs and the public spending that could increase their resilience to the epidemic. These are but two examples of how civic organizations are connecting citizens and government.

In this Open Budget Survey report, we launch a global Call to Action for governments to make sustained advances in public access to budget information, opportunities for public input on budgets, and effective oversight of budget implementation. The pandemic makes it even more urgent that governments heed this call and act decisively on this front. We call on governments to adopt budget policies that mitigate the harmful effects of COVID-19 and, in doing so, embrace budgeting processes that restore public trust and shape a more inclusive future.

No one knows precisely how this pandemic will play out. But I know that, if we work alone, IBP's contribution to reducing its effects will be marginal at best. We stand ready to work with civic partners, governments, and international agencies around the world to build budget systems that help address this and future challenges. To be sure, open budget systems alone cannot solve the pandemic. But they can strengthen the bonds between citizens and government and improve the delivery of public services, now and going forward.

Warren Krafchik
Executive Director
March 2020

Santiago, Chile: mass demonstration. 25 October 2019.

Executive Summary

A global outcry for equity and voice

In the months before this Open Budget Survey's release, protesters were taking to the streets across the globe, in France and Lebanon, Chile and Colombia, Iran and Iraq, Haiti and Ecuador. The triggers for these uprisings often seem small, such as a $0.04 subway fare increase in Chile or a tax on WhatsApp use in Lebanon. Yet, the scale of popular mobilization that these changes provoked reveals larger underlying issues of economic hardship, blatant inequality, and perceived corruption of political elites. Where people feel that economic systems are widening divisions and benefiting only the few, they are demanding a transformation that provides greater equity and voice on the policies that affect their lives.

A common thread emerges from many of these protests: a link to public finance and government budgets. People react when taxes are raised on the poor, but the rich are exempt. People get angry when prices rise for food and fuel, but public funds are misused. Budget decisions – which define the priorities and policies for how public funds are raised and spent – impact everyone. Too often, only the powerful and privileged can influence these choices. For others, especially people living in poverty for whom publicly funded services are most critical, budgets remain a remote and complicated process, one that is neither clearly explained nor open for discussion.

These exclusive systems of budgeting can, and must, change. Countries that open their budgets can redirect the upsurge in public mobilization toward constructive engagements that help formulate new policy directions. The handful of countries that already have more open budgeting systems have stronger democratic engagement, greater equity and better development outcomes. Higher levels of transparency are associated with smaller deficits, lower borrowing costs, and more credible accounting. Greater participation in budgeting is linked to effective service delivery and greater willingness to pay taxes. As societies struggle to mend broken social contracts, open budgeting can reconnect governments and citizens in ways that promote everyone's wellbeing.

Assessing open budgets: transparency, participation and oversight

All citizens should have access to relevant information on how public resources are raised and spent, opportunities to contribute to policy decisions that affect their livelihoods and futures, and assurance of robust budget oversight by independent legislatures and audit institutions. These three areas are the basis for the Open Budget Survey (OBS) – the world's only independent and comparative measure of fiscal transparency, public participation, and oversight at the central government level.

This report presents the global findings of the Open Budget Survey 2019 - the seventh assessment since the OBS was launched in 2006. Research for OBS 2019 was conducted in 117 countries by civil society groups and budget experts and reviewed by independent, anonymous experts. Governments were invited to comment on the draft results and the majority did so. The survey measures government practices against international standards on the timeliness and

amount of budget information made publicly available, on the extent of meaningful opportunities for public participation in the budget process, and on the role of formal oversight institutions.

Encouraging advances on budget transparency

OBS 2019 finds a modest global improvement in budget transparency, which is consistent with the overall trend measured by the survey over the past decade. For the 77 countries assessed in every round between OBS 2008 and OBS 2019, the average global score for the OBS measure of budget transparency – also referred to as the Open Budget Index – has increased by 20 percent, from 41 to 49 out of 100. Despite this improvement, the average score for these countries still falls short of 61, which is considered the minimum level of budget transparency that allows for meaningful public engagement throughout the budget process. Several regions have steady upward trends, particularly in Eastern Europe and Central Asia, East Asia and the Pacific, and Latin America and the Caribbean.

This is a welcome return to progress from the results of the previous OBS assessment, where global transparency scores fell for the first time. Now in OBS 2019, the global average is slightly above the OBS 2015 level, making this round the highest measured global level of budget transparency since the launch of the survey.

But, continued lack of transparency undermines meaningful public dialogue

While these gains provide grounds for hope, current levels of publicly available budget information remain limited: the global average transparency score is 45 out of 100. Only 31 of the 117 surveyed countries have sufficient levels of budget transparency. This means that three-quarters of surveyed countries do not.

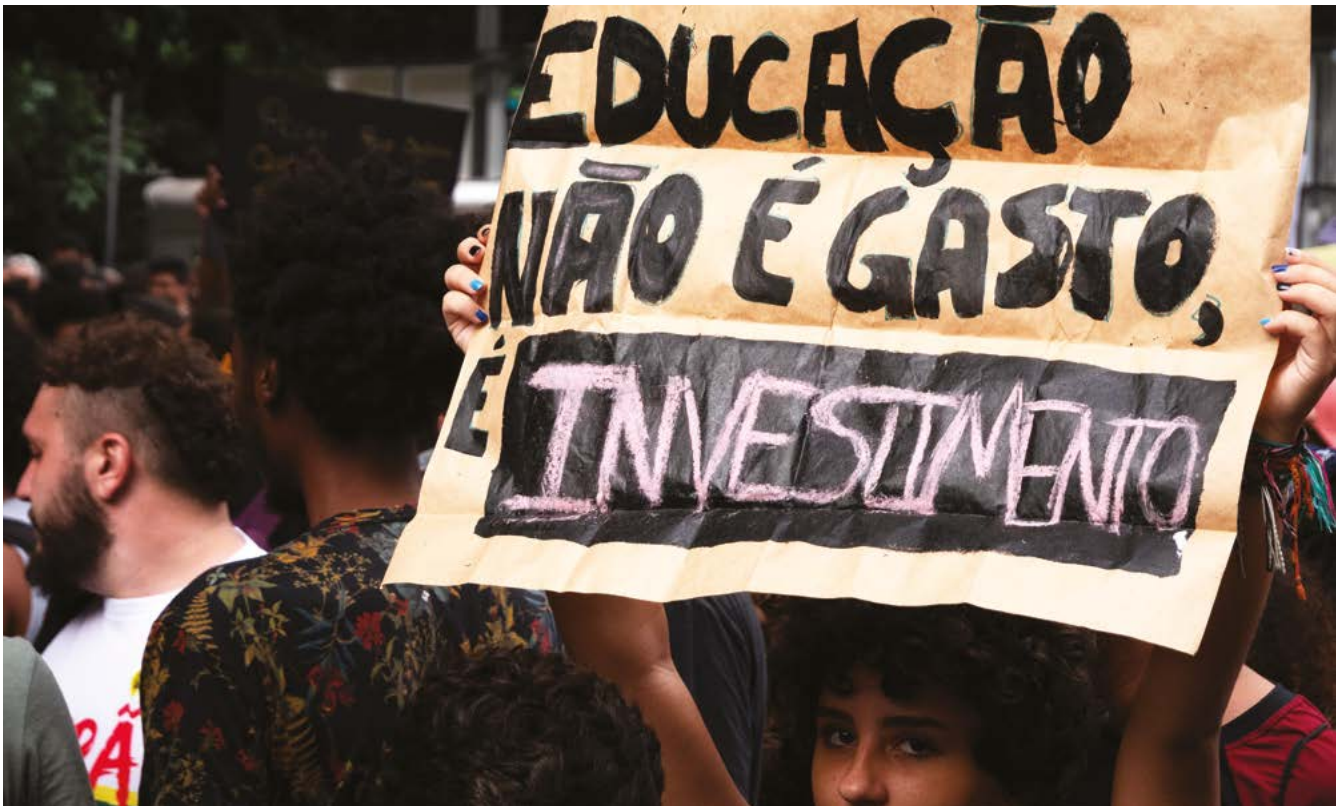
Governments often fail to publish key budget documents, which should clearly explain budget policies, decisions and outcomes. One-third of the eight key budget documents that should be published worldwide are not available to the public. Governments release more information during the formulation and approval stage of their budget process than they do on implementation, which undermines government accountability for spending the budget as approved by the legislature.

Even when budget documents are published, they frequently lack the types of information that citizens want to see. A closer look at the health and education budgets in 28 of the countries surveyed finds that they lack the kinds of information needed to monitor service delivery. Global debt levels are spiraling, but budgets are missing details on the levels, risks, and sustainability of public debt. Many organizations are now focused on tax equity and increasing revenues, but few countries provide detailed reporting on tax expenditures – the revenue lost from breaks or exemptions given to business or individuals.

Governments can do more to identify public needs for budget information. Even among the 72 governments that publish a Citizens Budget, demonstrating their interest in providing more accessible information on budget policies to citizens, two-thirds do so without first consulting the public on the kinds of information they are interested in, limiting the usefulness and potential impact of such citizen-oriented practices.

Faster progress is possible, if countries can sustain improvements

Rapid improvements seen in some countries over the past few years demonstrate that meaningful change is possible in a short timeframe when countries are committed to open budgeting reforms. Guatemala, Indonesia, the Kyrgyz Republic and Ukraine, all reached or surpassed a transparency score of 61 within the last two OBS rounds. Examples of strong budget transparency are



Sao Paolo, Brazil: students protest government cuts to the education budget. May 2019.

found in nearly all regions of the world. Six of the seven global regions have at least one country that scores 61 or higher – South Asia being the exception.

However, the inconsistency of improvements is a significant concern, as many countries have erratic performance on budget transparency. One challenge is volatility in document publication, where countries start and stop publication multiple times over several OBS rounds. In other cases, countries regress and cease publishing documents they previously released. For example, two countries in South Asia – India and Sri Lanka – had scores above 61 in previous OBS assessments but have since stopped publishing key documents and now provide only limited levels of transparency.

Volatility and regression in performance shows a persistent lack of institutionalization of budget transparency practices and reforms. This is happening despite a decade or more of related reforms being promoted by international actors, and despite many countries having incorporated transparency principles in key legislation on public financial management.

Room for innovation on public participation

Citizens' demands for more participation in the budget process continue to be frustrated. Average global scores on the OBS participation measure remain at dismal levels: 14 out of 100. Even governments that publish enough information to allow for an informed public debate on budget policies provide few spaces where that debate – and direct dialogue between government and citizens – can happen. Where opportunities for citizen engagement exist, only a handful of governments take concrete steps to include people living in poverty and other under-represented groups, de facto excluding those who are most likely to be adversely affected by inequitable budgets.

Public participation does not have to look this bleak. Some governments are experimenting with innovative ways to bridge the gap between the state and citizens. In one example, the Mexican government established a 'social comptrollers' system where social programs that primarily benefit disadvantaged communities are directly monitored by committees of beneficiaries of the programs.

Both South Korea and Portugal recently launched participatory budgeting at the national government level. In Sierra Leone, the government is expanding consultations with the public during the drafting of the budget proposal through policy hearings and budget discussions. And in a wide-ranging experiment, the New Zealand government recently asked for public input during development of their first 'Wellbeing Budget' and provided feedback to the public on how their views were used to inform various tools that support this new approach. These countries stand out as examples for others on how to begin piloting new public participation efforts.

Stronger oversight needed to ensure budgets are fully implemented

The OBS examines the role of formal oversight bodies, such as the legislature and supreme audit institutions (SAIs), in holding the executive to account throughout the budget process. These bodies can enhance transparency and ensure budgets are implemented in line with their stated objectives. For this system to work in practice, both institutions need to have independence and to mutually reinforce accountability. However, only 30 of the 117 surveyed countries have adequate scores both for SAI and for legislative oversight.

Legislative monitoring of budget implementation and audit findings are areas where oversight practices are limited. A challenge for many legislatures is that executives may disregard approved budgets: three out of five executives shift funds between ministries or departments without advance approval from legislatures. Legislative review of audit reports is also limited: one-third of legislatures do not discuss the audit report at all. This lack of oversight on audit findings also undermines the effectiveness of audit recommendations, and 59 percent of survey countries do not issue any report on remedial steps taken in response to audits.

Imagining a more open future

Many governments have already acknowledged the value of fiscal openness by incorporating transparency into their laws and regulations. The consistent progress seen on open budgeting over the last decade shows governments are working to translate these principles and standards into better practice. Still, most countries remain far from reaching even the minimum standards for acceptable practices. The lack of transparency, dearth of opportunities to participate, and gaps in oversight, prevent most countries from realizing the potential benefits of greater openness of fiscal policies.

Just imagine what could happen if all the energy and time that people are putting into the street protests fighting inequitable policies could instead be channeled into constructive debate and collaboration between states and citizens. For that to happen, open budgeting needs to be recognized as an important part of any strategy for economic and political renewal.

While many governments and citizens have embraced the open budgeting agenda, some countries struggle to translate good intentions into better practice, and others may not yet be convinced. Some in power may still believe they benefit from opacity, and resist efforts to be held to account – a choice made to the detriment of their people, and as widespread unrest shows, often at their own peril. Rates of progress on open budgeting reform are far too slow to counter mounting frustration with the state of exclusivity and inequality and to make headway on development goals. To respond to these urgent challenges, countries must make significant and rapid progress on open budgeting now.

Uniting all stakeholders in a global call to action

A global effort of joint, sustained activism is needed to accelerate progress and deliver the promises of open budgeting to all citizens. To do so, we must take a new approach that unites all stakeholders through collaboration, commitment, and partnership. Based on 13 years of conducting the OBS, we call on governments to work with all stakeholders to jointly achieve four ambitious, but attainable, targets within the next five years:

1. **Provide sufficient levels of budget transparency**. Countries score 61 or higher on the OBS budget transparency measure, the benchmark for providing sufficient levels of information. Governments make at least six of the eight key budget documents publicly available, and budget documents contain meaningful and relevant budget information that is guided by public demand. Budget information is fully accessible to the public, including online access to real-time, open data that is easy to understand, transform, and use.

2. **Increase public participation in the budget**. Countries score 41 and higher on the OBS public participation measure, the benchmark for moderate levels of public participation. Governments offer at least one opportunity for public participation in the budget process for all three government branches: executive, legislature, and SAIs, and apply the GIFT Principles of Public Participation in Fiscal Policies.

3. **Strengthen monitoring and oversight of budget execution**. Countries take steps to ensure that their budgets are fully implemented in line with their objectives and any deviations from the approved budgets are properly explained to the public. Legislatures enhance their oversight of budget execution and invite public input and engagement. Auditors investigate deviations between planned and executed budgets, with public input where possible, and publish their findings. Legislatures and supreme audit institutions follow-up and ensure that executive governments take remedial measures to address audit recommendations.

4. **Sustain improvements on open budgeting**. Countries accelerate and sustain progress on open budgeting reforms. Governments institutionalize budget transparency and participation practices, make public commitments on open budgeting, embed new open budgeting practices in law and regulation, and invest in capacity and institutions for open budgeting reforms.

Toronto, Canada. Protesting budget cuts to public health and other services. 9 November 2019.

1.

Introduction

"At the time of tectonic political shifts where politicians and old ideologies have lost much of their credibility, a thing which has not lost its credibility is the desire and the right to be heard and counted."

Branko Milanovic, '*globalinequality: Revolution Number 9: Why the world is in uproar right now.*' November 23, 2019.

The release of the Open Budget Survey 2019 comes during contradictory and unsettling times. Never before has humanity been so wealthy or had higher levels of economic output. Yet, public discontent is rising as people see economic inequalities, power differentials, and corrupt practices that concentrate the benefits of growth in the hands of a few. In recent months, there have been demonstrations, strikes, and uprisings in places as diverse as Chile, France, Lebanon, Iraq, Ecuador, and others. This upsurge in political activism is a clear sign that the current structures of power and representation are not addressing the grievances of those who feel left behind.

Much of this discontent is linked directly to issues of public finance and government budgets: spending cuts in social sectors and safety nets, tax increases for those least able to pay, and misused public resources. While these failures of budget policy and process may be a driver of the growing public outcry, reforming public finance may be one of the most powerful steps to rebuilding public trust and strengthening the democratic engagement needed to create equitable, just, and sustainable societies. The government's decisions on how public resources are raised and spent affect all citizens, their livelihoods, and the future of their families and communities. These decisions impact whether public resources promote inclusive growth or widen economic divisions. And, how these decisions are made impact whether people feel recognized and included or ignored and excluded. As societies around the world struggle to mend a broken social contract, establishing meaningful, inclusive systems of open budgeting can open new avenues to reconnect governments and citizens.

Some countries are already taking incremental – or, in some cases, bold – steps to ensure that budgets are democratized. New Zealand has focused its budget system on well-being to ensure that all benefit adequately from public spending and economic growth. Portugal and South Korea have introduced nation-wide participatory budgeting initiatives to better steer public investment towards people's needs and priorities. After the Yellow Vests' protests erupted in 2018, the French government launched a *Grand Débat* to promote a collective discussion on issues of national interest, including on "taxation and public spending". These examples, along with many others highlighted in this report, show the potential for governments and citizens to find new and better ways of finding common ground on how to use public resources to improve lives.

Measuring open budgets

The Open Budget Survey was launched in 2006 in response to the demand for better access to government budget information from civil society, international organizations, and others. Initial rounds of the survey focused on transparency: the extent to which the government releases timely, comprehensive and useful budget information. Today, transparency remains a central part of the survey and is assessed by a consistent set of indicators that track progress on budget transparency over time.

In later rounds, the OBS added assessments in two additional areas that are essential for budget accountability: public participation and oversight. Public participation empowers citizens to use budget information to contribute to deliberations on policy priorities and, ultimately, decisions. For this to happen, government institutions – the executive, legislature, and audit institutions – must create open spaces for dialogue and exchange where all people, and not just the wealthy and powerful, are invited to share their views. Active public engagement also relies on oversight bodies – legislatures and auditors – that have the mandate and resources to check the executive branch. These bodies can enhance transparency and ensure budgets are implemented in line with their objectives. Open budgets, therefore, are not only **transparent**, but also offer opportunities for inclusive public **participation** and well-functioning **oversight** by independent institutions.

This is the seventh round of the Open Budget Survey (OBS): the world's only independent, comparative, and fact-based measure of these three core components of budget accountability – transparency, participation, and oversight – at the central government level. Research for the OBS is conducted by country-based civil society groups or researchers in the 117 countries surveyed in this round. Each researcher completes a questionnaire with 145 scored questions based on a methodology using international standards. All questionnaires are peer reviewed by independent experts, governments are invited to comment on the draft results, and IBP reviews all questionnaires to ensure cross-country comparability.

The survey provides a tool for governments, civil society, and development partners to understand where and how to improve budget transparency, public participation, and oversight. The results can spur conversations and prompt institutions to rethink their practices to better serve a greater majority of their constituents.

Structure of the report

This report presents the findings of the Open Budget Survey 2019 on budget transparency, formal opportunities for public participation, and the role of oversight institutions for the 117 countries assessed in this round.

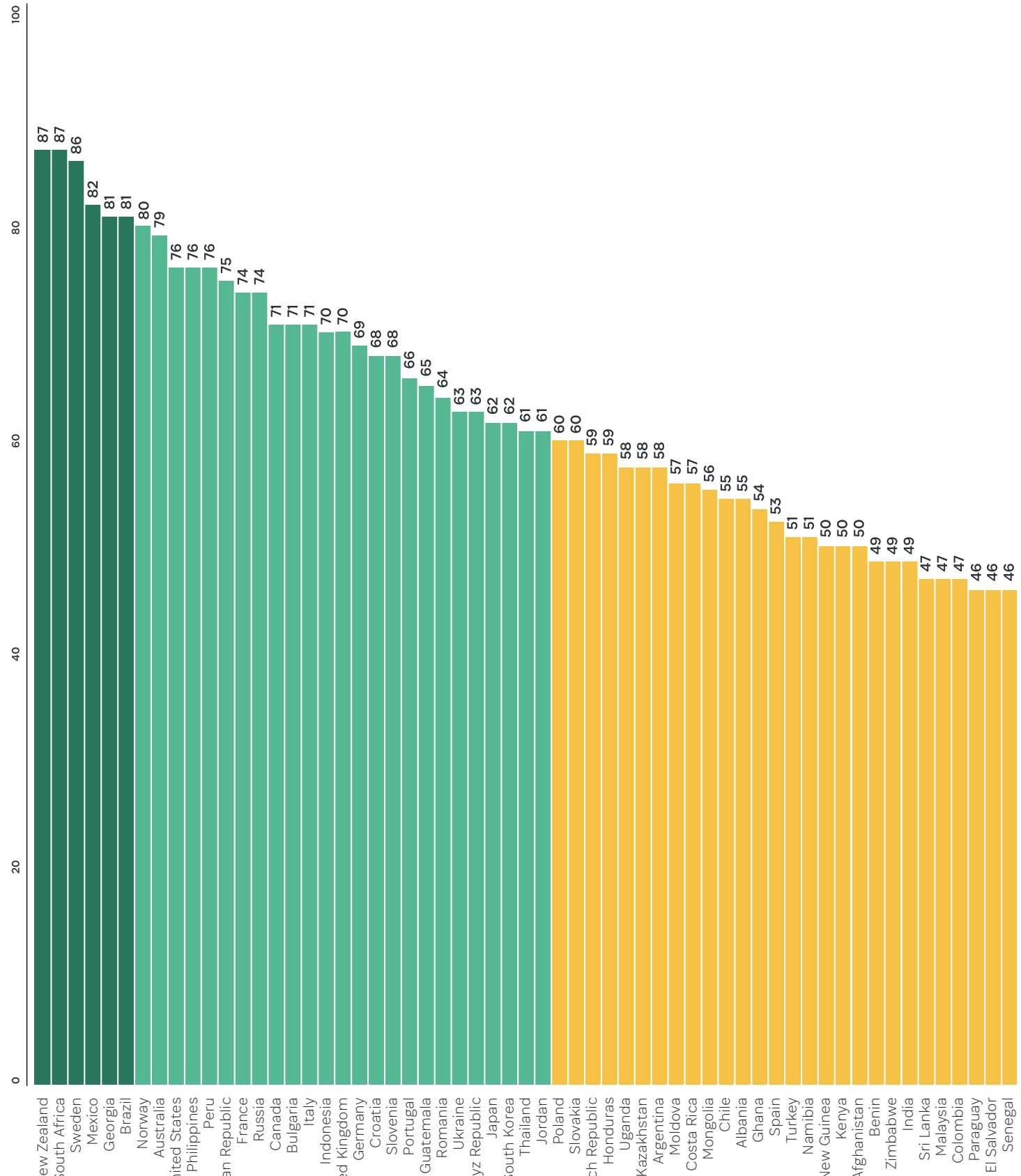
Chapter 2 presents the current state of budget transparency across the world, based on 109 indicators on the public availability and contents of eight key budget documents. The results present a snapshot of global budget transparency as of December 31, 2018.

Chapter 3 looks at trends in budget transparency over time. Comparing results of this seventh round of the survey with that of previous assessments, this chapter explores the drivers of progress and the challenges that impede more rapid progress towards sustained improvements in budget transparency.

Chapter 4 reviews the results of the survey on public participation, based on 18 questions that assess the extent of meaningful opportunities for public engagement in the budget process. Several case studies of innovative practices around the world show how countries can begin engaging the public during the budget process.

Chapter 5 examines the role of oversight institutions, such as the legislature and supreme audit institutions, based on 18 questions on the legal independence of institutions and evidence of oversight practices.

Chapter 6 is a call to action for all stakeholders to unite around a common agenda of four key actions that can be achieved in five years.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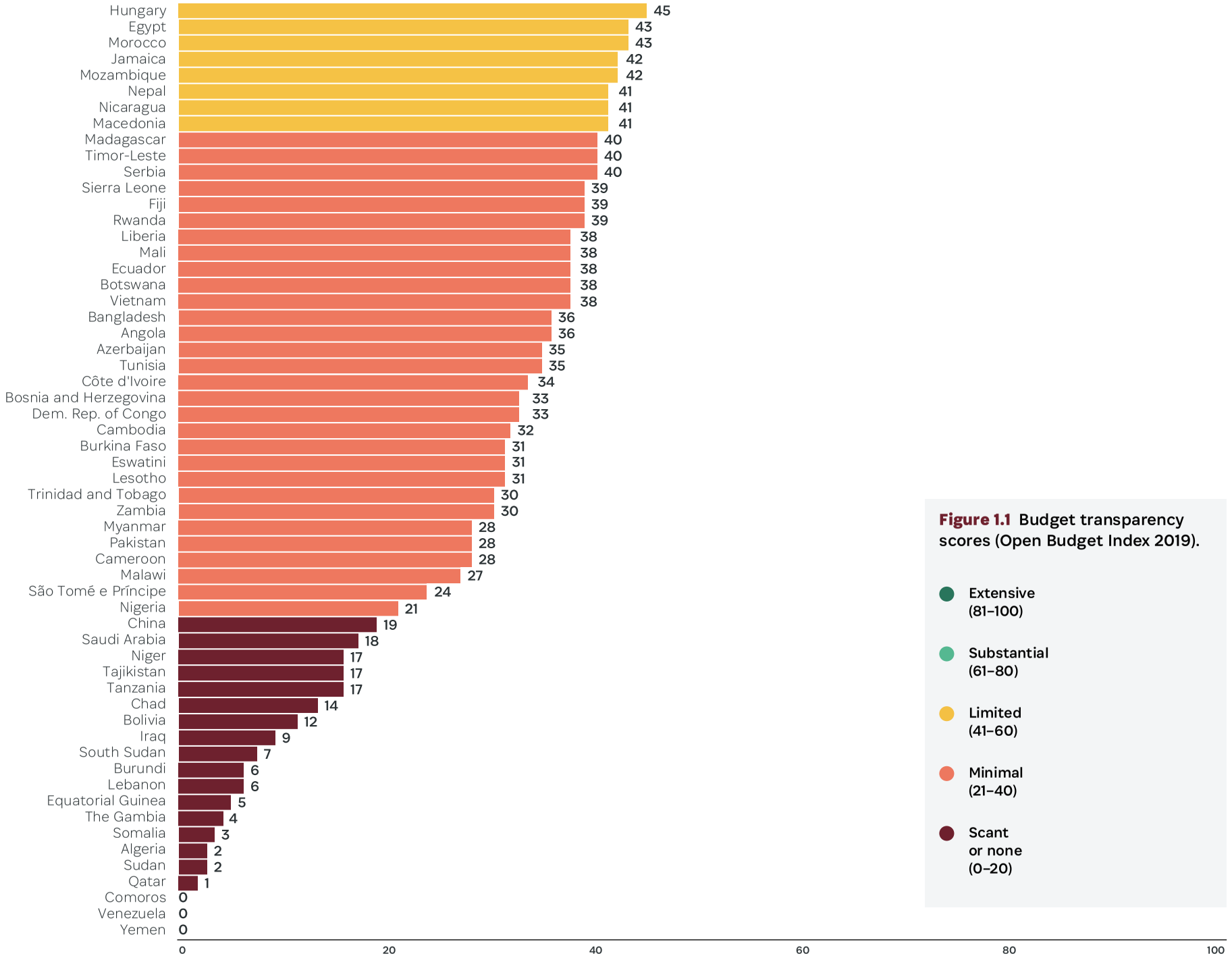


Figure 1.1 Budget transparency scores (Open Budget Index 2019).

Pretoria, South Africa: government officials and civil society organizations from five countries gather to launch the Fiscal Openness Accelerator pilot. 2 March 2020. (Box 4.1)

2.

The state of budget transparency

Access to timely and comprehensive information on the government's budget is the starting point for public engagement in fiscal policy. This chapter presents the global results on central government budget transparency for the 117 countries assessed in the Open Budget Survey (OBS) 2019 and provides a snapshot of the state of budget transparency as of December 31, 2018. The survey methodology is based on international standards for fiscal transparency that are applicable to all countries.[1]

The OBS budget transparency score reflects an assessment of eight key budget documents that should be accessible to the public during the budget cycle. An overview of these documents is provided in Table 2.3. The survey includes 109 questions that evaluate the public availability of these eight documents and the comprehensiveness of the information they contain.

Each country is assigned a score from 0 to 100 based on the simple average of the responses to these questions, which results in a global ranking of budget transparency called the Open Budget Index (Figure 1.1).

Earlier IBP analyses have demonstrated that a transparency score of 61 is the minimum benchmark signifying that sufficient amounts of information are publicly available and can support informed public debate on the budget. This transparency score approximates the level of information provided when countries publish all or most documents with essential information on expenditures, revenues, debt, macroeconomic forecasts, and non-financial performance.[2] This chapter also explores the characteristics and practices of countries that score at or above sufficient levels of transparency.

Budget transparency levels remain limited

In OBS 2019, the average global budget transparency score across the 117 countries in this round of the survey is 45 out of 100, which means many countries do not release key budget documents or are not disclosing key information in their documents. The range of score included in this global average varies from 87 in the top-ranking country, New Zealand, to the lowest score of zero in Yemen, Venezuela and Comoros.

Based on their score, countries are grouped into five categories of performance on budget transparency. The best-performing countries have a transparency score of 81 or above – the highest transparency category where governments provide extensive information to their public. Six countries in OBS 2019 perform in this highest category: New Zealand, South Africa, Sweden, Mexico, Georgia, and Brazil (Figure 2.1).

Most countries in the survey – 86 or 74 percent of all those assessed – fall below sufficient levels and score 60 or less. However, examples of stronger budget transparency practices can be found in nearly all regions of the world. In OBS 2019, every region except for South Asia has at least one country that meets or exceeds the transparency benchmark for sufficient budget information (Table 2.1).

Table 2.1 Countries with sufficient budget transparency in OBS 2019 are found in nearly all regions.

Region	Country	Score
East Asia & Pacific	New Zealand	87
	Australia	79
	Philippines	76
	Indonesia	70
	Japan	62
	South Korea	62
	Thailand	61
Eastern Europe & Central Asia	Georgia	81
	Russia	74
	Bulgaria	71
	Croatia	68
	Slovenia	68
	Romania	64
	Ukraine	63
	Kyrgyz Republic	63
Latin America & Caribbean	Mexico	82
	Brazil	81
	Peru	76
	Dominican Republic	75
	Guatemala	65
Middle East & North Africa	Jordan	61
Sub-Saharan Africa	South Africa	87
Western Europe, U.S. & Canada	Sweden	86
	Norway	80
	United States	76
	France	74
	Canada	71
	Italy	71
	United Kingdom	70
	Germany	69
	Portugal	66

Higher scores connect to better outcomes

Countries with better performance on budget transparency feature higher outcomes, on average, on governance and development indicators. As shown in Table 2.2, countries in OBS 2019 that achieve sufficient levels of budget transparency also have:

- Stronger democracies;
- Lower perceived levels of corruption;
- Higher levels of development and wealth;
- Higher rates of tax revenue collection;
- Lower levels of inequality.

These trends are consistent with previous research on the benefits of open budgeting, which include reduced corruption, lower borrowing costs, enhanced electoral accountability, and improved allocation of resources.[3]

Figure 2.1 The majority of countries in OBS 2019 do not have sufficient budget transparency.

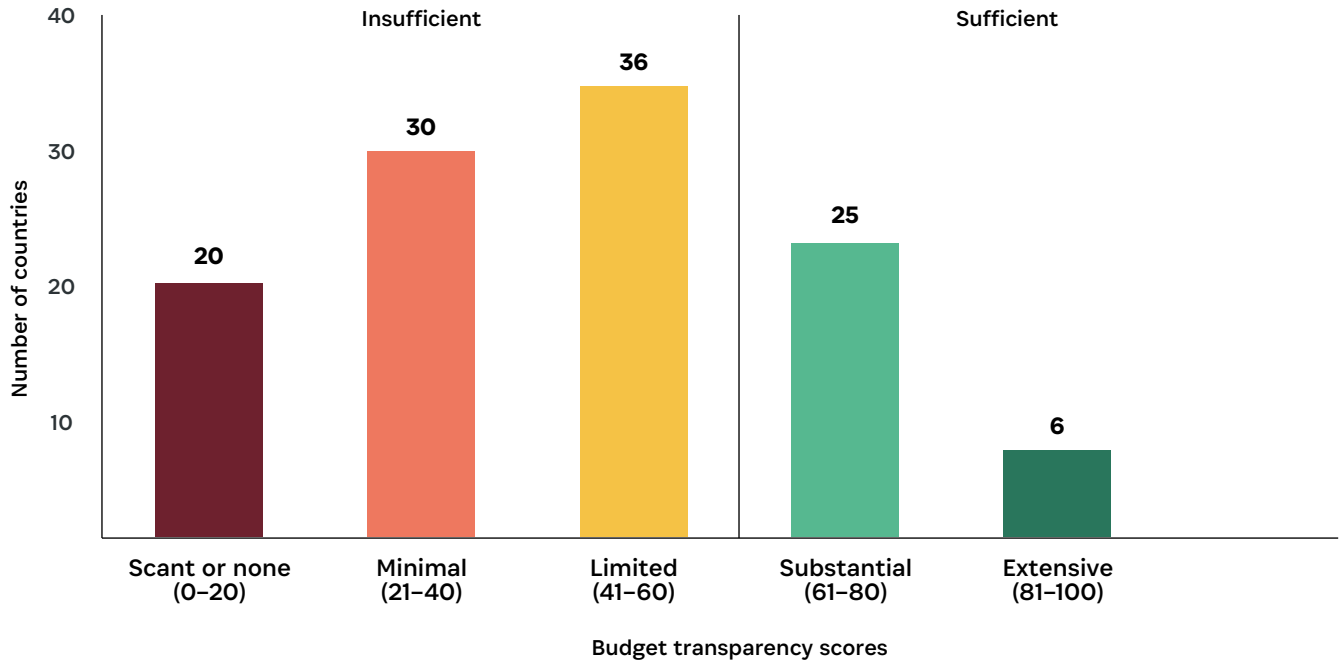


Table 2.2 Countries with sufficient budget transparency in OBS 2019 also have better outcomes on other political, social, and economic measures.

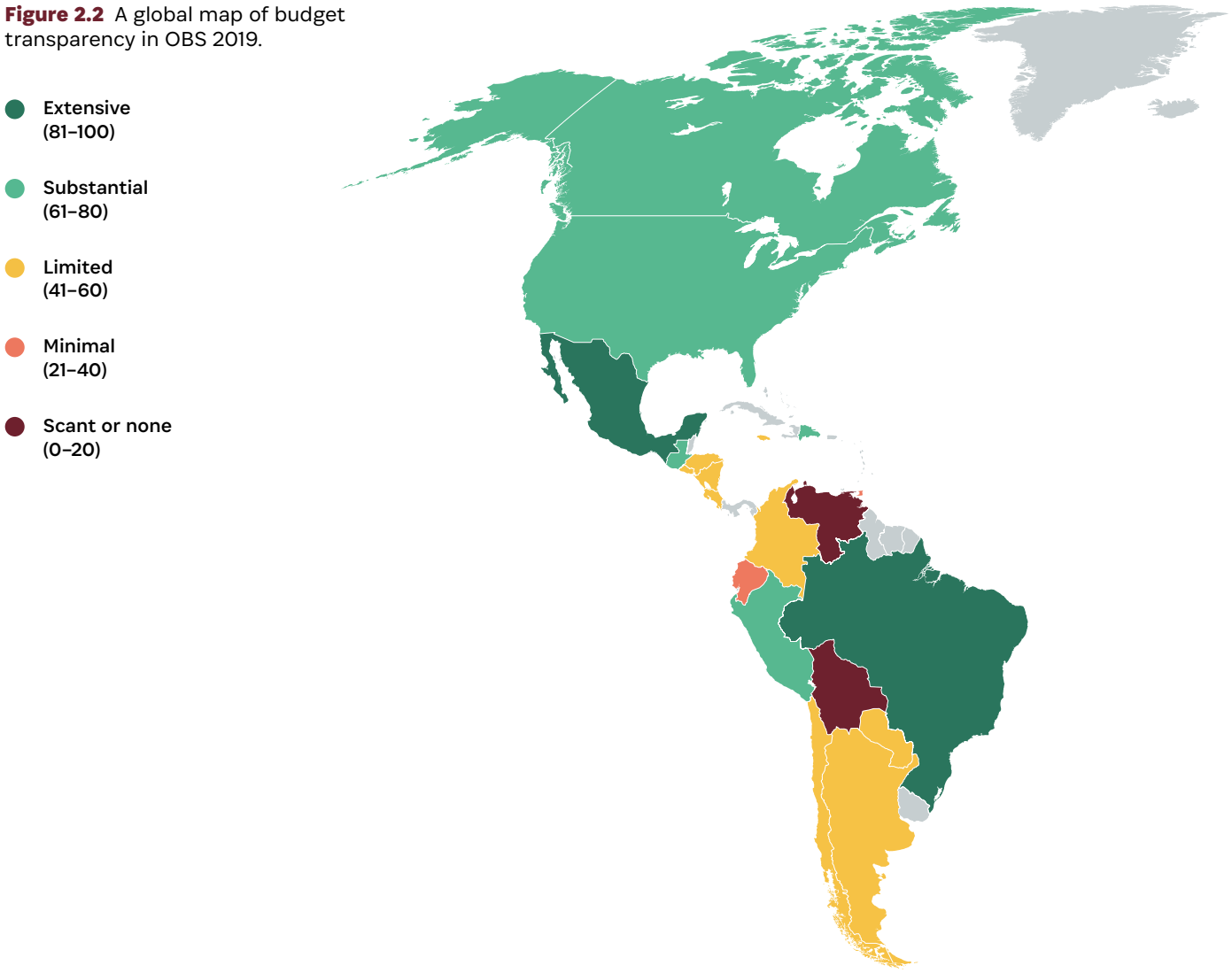
Political and socio-economic indicators	Transparency score of 60 or below (insufficient)	Transparency score of 61 or higher (sufficient)
Average budget transparency score (0–100)	35	72
Corruption Perceptions Index (0–100)	35	54
Liberal Democracy, V-Dem (0–1)	0.34	0.58
Human Development Index (0–1)	0.64	0.83
Tax Revenue as a share of GDP (%)	15%	18%
National income share of top 10 percent (%)[4]	47%	38%
GDP per Capita PPP (USD)	$12,581	$30,067

Sources Transparency International (Corruption Perceptions Index), Varieties of Democracy (Liberal Democracy V-Dem), United Nations Development Programme (Human Development Index), United Nations University World Institute for Development (Non-Resource Tax Revenue as Share of GDP for General Government Excluding Social Security), World Inequality Database (Top 10 percent National Income Share), World Bank (Gross Domestic Product).[5]

Within these overall trends, OBS 2019 finds that countries at any level of development can perform well on budget transparency: South Africa and Brazil are upper-middle-income countries and provide extensive budget information to the public. The Kyrgyz Republic and Ukraine are both lower-middle-income countries that made substantial gains in budget transparency in recent years and are profiled in a case study in Chapter 3.

While there is a robust relationship between democracy and budget transparency, there are countries that fall outside this trend. Some liberal democracies provide limited amounts of budget transparency, such as Spain and Costa Rica, while other countries classified as autocratic can provide higher levels of budget transparency, such as Russia and Jordan.[6] However, the lack of democratic rights and freedoms can prevent the public and civil society from using budget information to engage the government in discussions on budget policies and undermine the benefits from open budgeting efforts.

Figure 2.2 A global map of budget transparency in OBS 2019.



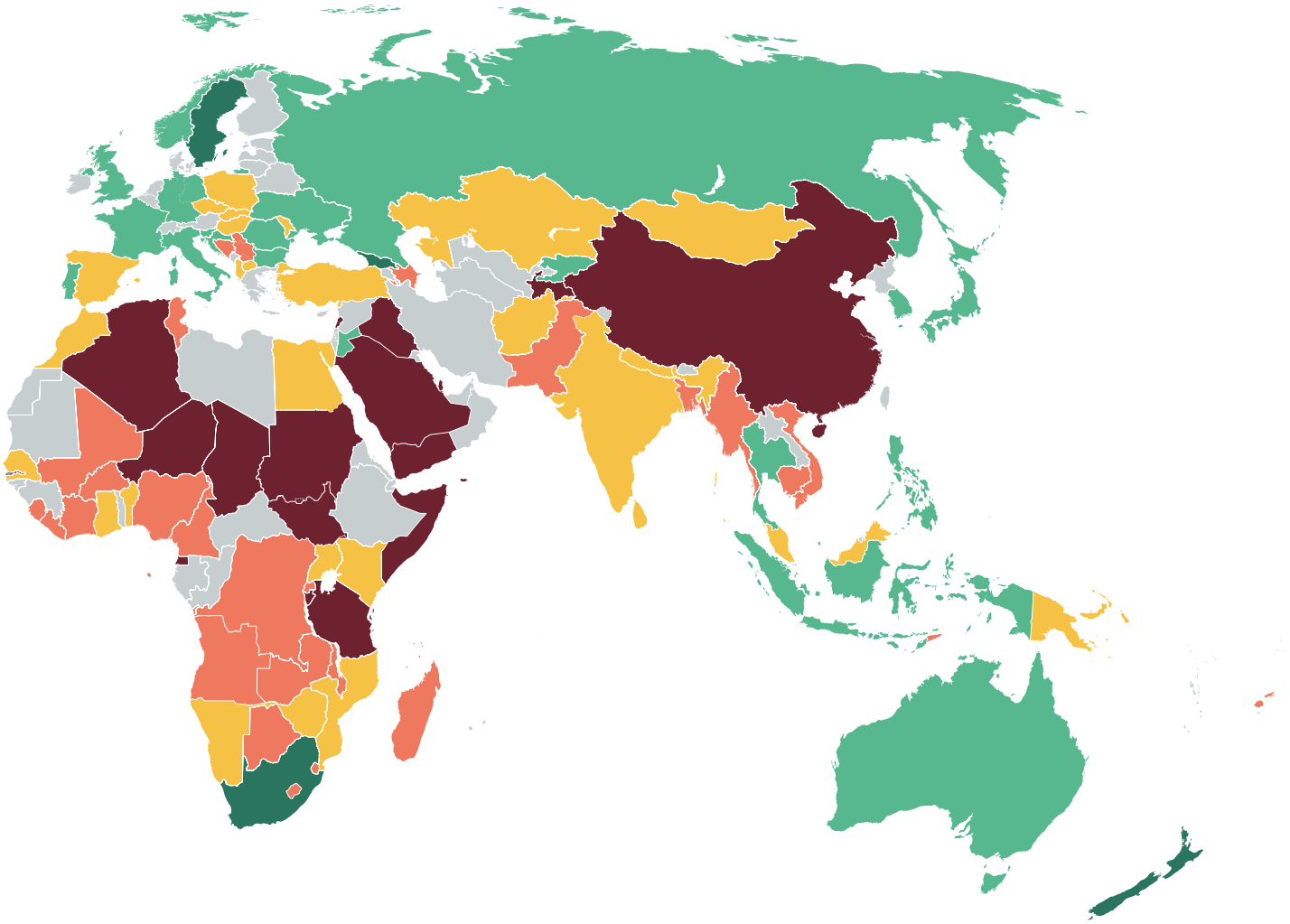
Access to key budget documents

A country's budget transparency score reflects country practices regarding the availability of the eight key budget documents and the comprehensiveness of the content of those documents that are made publicly available. The remaining sections of this chapter address both the availability and the contents of published documents.

The eight budget documents assessed in the survey are recognized internationally as necessary to fully inform the public on the four stages of the budget cycle. These stages include:

- **Formulation** – when the executive drafts the budget proposal;
- **Approval** – when the legislature debates, amends and approves the budget;
- **Execution** – when the executive branch implements the budget; and
- **Oversight** – when the supreme audit institution and legislature review and assess budget outcomes.

OBS 2019 finds that many of these necessary documents are missing from the public domain (Table 2.3). Of the total 936 documents that should be published by the 117 surveyed countries, only 622 are available. This means that, across all countries



assessed, one in three key budget documents is not publicly available.

More information is released publicly on the formulation and approval of the budget than on its execution and oversight. While 86 percent of countries publish the Executive's Budget Proposal, only 74 percent publish a Year-End Report (Table 2.3). At least one budget execution document – such as the In-Year Report, Mid-Year Review, or the Year-End Report – is missing for 84 countries in the OBS 2019. Lower levels of transparency on the execution phase of the budget process can undermine effective public oversight over whether the government is implementing the budget as planned. IBP research on budget execution in 35 countries found that, on average, these governments underspent their approved budgets by almost 10 percent, and even greater underspending – on average, 14 percent – in the low-income countries of the study.[7] Budget execution documents are necessary, therefore, to account for deviations in spending and to explain any impact on service delivery.

Ensuring that budget documents and data are publicly available is the starting point for good budget transparency, but, ultimately, it is the information they contain that matters. Countries that publish more key budget documents tend to have higher budget transparency scores (Figure 2.3). All countries that score 61 or above on budget transparency make at least six of the eight key documents publicly available, including the Executive's Budget Proposal, Enacted Budget,

Table 2.3 Number of countries publishing key budget documents in OBS 2019.

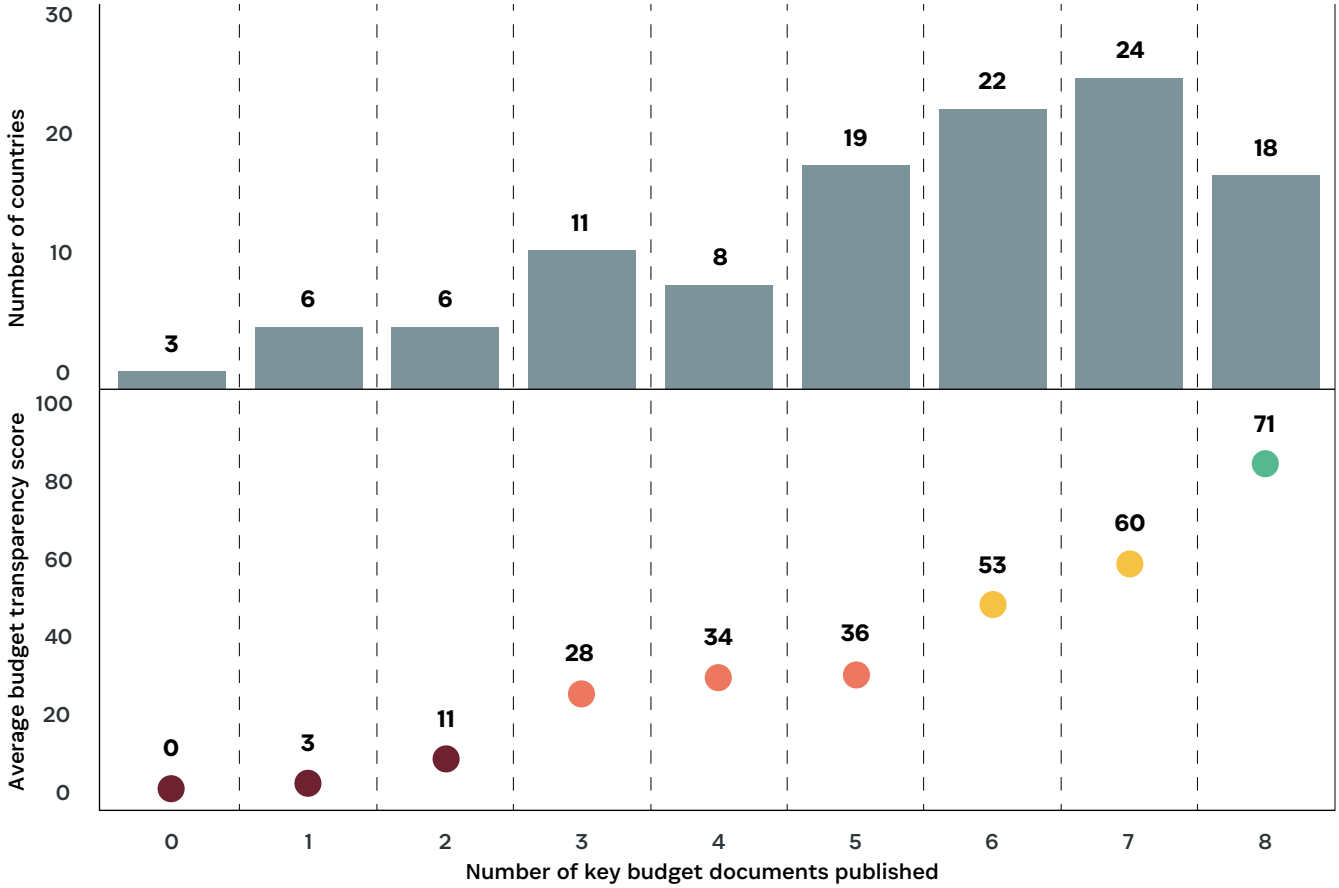
Stage of budget cycle	Key Budget Document	Number of surveyed countries publishing (out of 117)	Percent of surveyed countries publishing
Formulation	**Pre-Budget Statement**: Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	58	50%
	Executive's Budget Proposal: Submitted by the executive to the legislature for approval; details expenditures, revenue, and debt; proposed policy changes; and other information on the country's fiscal situation.	101	86%
Approval	**Enacted Budget**: The budget that has been approved by the legislature.	104	89%
Formulation/ Approval	**Citizens Budget**: A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	72	62%
Execution	**In-Year Reports**: Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	86	74%
	Mid-Year Review: A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	37	32%
	Year-End Report: Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	86	74%
Oversight	**Audit Report**: Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	78	67%

Year-End Report, and Audit Report. However, four countries in the survey publish all eight key budget documents yet still are considered to have insufficient budget transparency because their documents contain limited information.[8] For example, Cambodia publishes all eight key budget documents, but scores only 32 on the OBS 2019 budget transparency assessment, because many documents are missing essential details.

Publishing documents that are already produced can be a quick win for governments

Some countries can improve their budget transparency practices by simply ensuring the timely publication of documents they already produce. In the OBS, budget documents are assessed as publicly available when they are published online, free of charge, in a reasonable timeframe by the institution that produces them. These standards are important for the public to have access to meaningful, actionable, information about budget decisions. In Sudan, for example, the approved budget for 2018 was not published online until nearly 11 months after the budget was enacted, making the

Figure 2.3 Countries that publish more budget documents have higher budget transparency scores in OBS 2019.



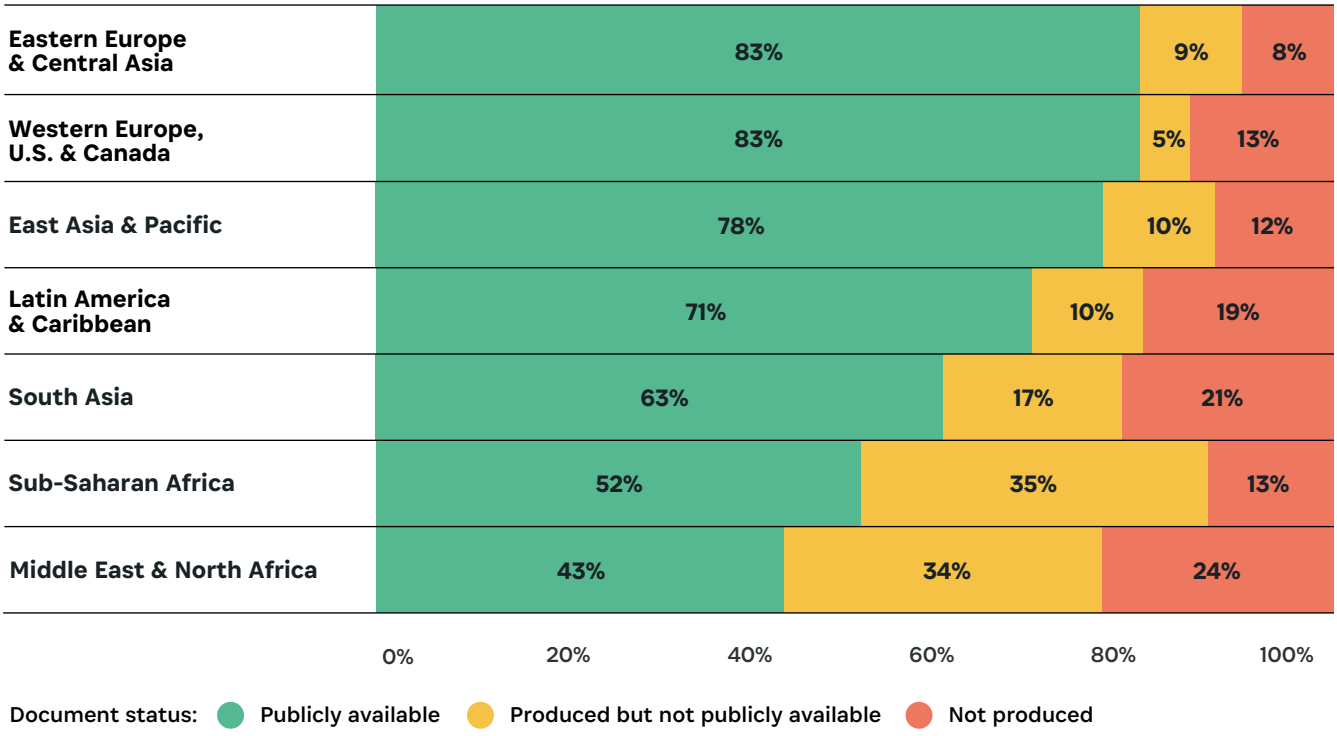
information of limited use to anyone trying to identify and monitor approved public spending.

OBS 2019 finds that 19 percent of all documents produced were not made publicly available. Seventy-nine countries, or two thirds of those surveyed, produced at least one document that was not publicly available – either due to late publication, produced only for internal government use, or not published online. Produced but not publicly available documents are more common in the Middle East and North Africa, South Asia, and Sub-Saharan Africa (Figure 2.4). In these three regions, 32 percent of all documents that should be available are produced but not published online in a timely manner.

Box 2.1 What if all the budget documents that countries already produce were made publicly available?

OBS 2019 found that 182 documents in 79 countries are not made available to the public online in a timely manner. If all governments made such documents publicly available – and assuming the global average content score for each type of document – then the global budget transparency score could jump by nine points, from 45 to 54, which would be the greatest increase since the OBS began.[9] While the actual potential gain to budget transparency levels remains uncertain, this projection shows that substantial amounts of budget information could be made available by governments, in a relatively short timeframe, if governments share these documents online in a timely manner.

Figure 2.4 Share of documents that are produced, but not made publicly available, varies by region.



Emerging practice on machine-readable budget data

In addition to publishing budget documents, some governments also provide access to budget information in other formats that promote greater access and use. Budget documents are the foundation of budget transparency, as they contain explanations and analysis that help the public understand budget decisions. But, some budget information users, such as civil society budget analysts, also want access to budget information in open data formats, which are machine-readable and easier to use, transform, and explore. The survey includes questions about whether budget information is provided in machine-readable formats, but these are not scored as part of the OBS transparency measure.

In OBS 2019, around half of the countries assessed – 61 of the 117 – provide machine-readable format data for at least one budget document. Countries with higher OBS scores provide more open budget data: Canada, Georgia and New Zealand release budget data related to all or most budget documents and are among the highest scoring countries on transparency.

In a surprising trend, access to data is more common during budget execution than during budget formulation or approval: 51 of the 86 countries with publicly available In-Year Reports also provide some or all of their budget execution data in machine-readable formats. The OBS collects this information as machine-readability is becoming a higher priority for civil society and the public. Governments can further strengthen their transparency efforts by working with civil society to release budget data in formats that will be most useful for these groups.

Improving budget document contents

The public looks to budget documents for information on what the government is funding, how it is raising revenue, how much debt and borrowing the government takes on, the results of government spending, and other information. The OBS assesses both the public

Figure 2.5 Comprehensiveness of key topics in published Executive's Budget Proposals and Year-End Reports.

Document	Expenditure	Revenue	Debt	Fiscal Risk	Macro-economic	Policy & Performance
Executive's Budget Proposal	69	76	60	33	42	43
Year-End Report	76	90	35	51	25	22

Average score by topic: 100 0

* Figure shows the average score of questions on document comprehensiveness by six key topics for the Executive's Budget Proposal (52 questions) and the Year-End Report (13 questions).[10] Averages reported for 101 publicly available Executive's Budget Proposals and 86 publicly available Year-End Reports.

availability of documents and whether they contain the core information required by international standards.

Executive's Budget Proposals and Year-End Reports are two of the most important documents in the budget cycle and should contain information on six main topics: expenditures, revenues, debt, macroeconomic projections, fiscal risks, and information on policy and performance. Looking at the average of OBS question scores in each topic for publicly available documents, OBS 2019 finds that most documents provide some detail for expenditures and revenues, but lack information on fiscal risk, macroeconomic projections, and policy and performance (Figure 2.5).

The lack of information on fiscal risk is a particular concern given recent reports of rising debt levels, particularly in Sub-Saharan Africa.[11] Budget documents often do not disclose whether proposed levels of borrowing are sustainable, or how much debt is held by foreign lenders and could be harder to repay if exchange rates fluctuate. In OBS 2019, 94 of the 117 countries disclose the amount of new borrowing needed to cover budget deficits for the coming year. However, only 41 countries report the total debt burden and whether that debt is borrowed from domestic or foreign lenders. Furthermore, only 26 countries show any analysis of the long-term sustainability of government finances. Without such information, members of the public have no say on whether the government makes risky decisions about new debt and borrowing.

Governments can strengthen the content of budget documents by responding to public demand for specific budget information. For example, several civil society groups in Latin America have been asking for better information about tax expenditures – the revenues that governments forego through tax exemptions or reductions for specific groups – to understand the impact of these decisions on inequality.[12] Yet, few governments provide this information in their budget proposals. While countries generally have better reporting on their sources of revenue, only 17 of the 117 surveyed countries provide detailed information on the justifications and lost revenues from tax expenditures. In Mexico, the civil society group FUNDAR pushed for the release of this information, and after winning a court battle, used the information to convince the government to eliminate tax expenditures that were not credibly justified; this increased available revenues the government could use for other public needs.[13]

Box 2.2 Transparency of sector budgets: a look at health and education

Budget documents contain information for many users: journalists may check them for spending on popular programs, a businessperson for changes in tax policy, and civil society groups for spending on people living in poverty. The OBS captures the most important information for all these users. However, some budget information users may need access to more specific and detailed information when looking at sector budgets, such as for health and education.

As part of the OBS 2019, IBP piloted a new approach with research partners in 28 countries to assess the availability of health and education budget information in national government budget documents. The pilot uses a combination of new and existing OBS indicators to see ifthe information provided in budget documents can answer the types of questions asked by civil society groups (Figure 2.6). Annex B provides a description of the pilot methodology.

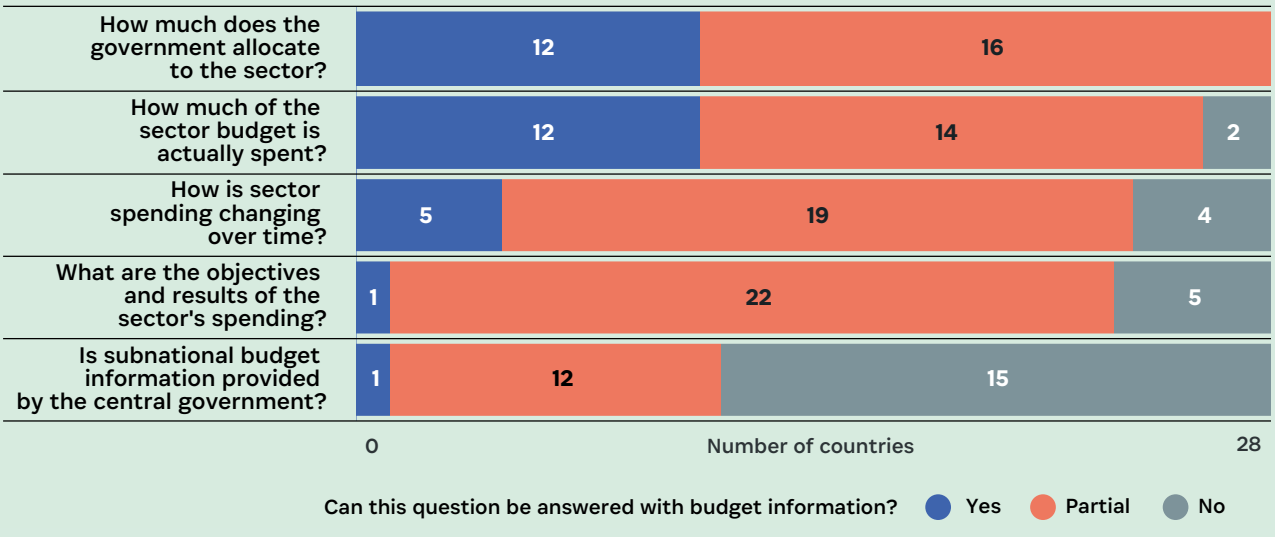
Findings from the 28 countries suggest that countries with higher budget transparency scores also provide more information on education and health budgets. Yet, all countries can improve budget document contents to better answer the questions asked by civil society. In many countries, budget documents provide partial information but are missing key details. For example, 14 countries show prior year spending by ministry and by sector, and 10 countries show future planned spending, but only five countries show both of these and provide a full view of how spending will change over time.[14]

A lack of budget data undermines the public's ability to assess whether governments are investing sufficiently and in line with public needs in health and education and to effectively engage with their governments on these priorities. This is a particular challenge when budgets are not linked to policies or outcomes. Only one country in the pilot – Australia – provides a clear link between budgets, policies and performance. Other governments have gaps in their reporting on how public spending relates to outcomes in education and health, which are critical for achieving the Sustainable Development Goals.

The good news is that some governments are already responding to public demands for budget data. The pilot asked whether central governments collect and share subnational budget data, which civil society needs to understand total public spending in education and health. While this is not yet required by international standards, 13 of the 28 countries in this pilot already provide some of this information, suggesting an emerging good practice.

The results of IBP's pilot on health and education transparency seems clear. Civil society groups that engage on education and health issues share an agenda with those promoting open budgets: all will benefit from better access to budget data.

Figure 2.6 Civil society can only answer some of their questions about sector budgets using central government budget documents.



“The right to know is the right to live.”

Slogan of the Mazdoor Kisan Shakti Sangathan (MKSS), the association for the empowerment of laborers and farmers.

Busia County, Kenya: community members deliberate on budget priorities in front of an incomplete laboratory and maternity ward at Malanga dispensary. October 2019.

3.

Trends in budget transparency

The OBS budget transparency measure is comparable across previous rounds of the survey, and tracks progress and trends in countries over time. OBS 2019 finds a modest improvement in global budget transparency since the last assessment, OBS 2017. Global average budget transparency has increased by three points overall for the 115 countries surveyed in both rounds.[15] This improvement is on par with progress seen in previous OBS rounds, except for OBS 2017, which saw the first decline in global budget transparency since the OBS was launched in 2006 (Table 3.1). While OBS 2019 documents a welcome return to global progress on increasing budget transparency, the decline in OBS 2017 was a reminder of the challenges that prevent sustained and meaningful improvement in budget practices around the world.

This chapter explores the drivers of progress observed in OBS 2019, and identifies the countries, regions, and types of information that increased since the last OBS assessment. The chapter also addresses factors that may inhibit faster progress on improvements or reverse progress. Despite these challenges, the gains seen in some countries and regions over the last decade show that meaningful change is possible in a short timeframe when countries are committed to open budgeting reforms.

Table 3.1 Trends on budget transparency improvements have been mostly positive since OBS 2008.

OBS Assessments	Number of Comparable Countries	Global Average Score Change
OBS 2008 to 2010	77	3
OBS 2010 to 2012	93	2
OBS 2012 to 2015	100	3
OBS 2015 to 2017	102	-2
OBS 2017 to 2019	115	3

Box 3.1 How long will it take for countries to reach a score of 61?

Global average levels of budget transparency continue to increase in OBS 2019, but progress is slow. If the same rate of progress were to continue, then the average budget transparency score for the 77 countries assessed since OBS 2008 would only reach 61 in 19 years, and even at that point, some countries would still fall below the basic standard for sufficient levels of budget information.[16]

But regional variations in the rate of progress are significant. With their current rates of progress, the three regions exhibiting consistent and positive trends could attain regional averages above the sufficient transparency benchmark within a decade: Eastern Europe and Central Asia could do so in only five years, and both the Latin America and the Caribbean and East Asia and the Pacific regions could get there in eight years.

As this chapter has demonstrated, historical progress is not a guarantee of future gains, and the rate of progress can slow as countries reach higher levels of transparency. Therefore, these countries need to maintain improvements to stay on track, while others need to accelerate progress. These regional trends do suggest, however, that rapid progress is feasible and attainable.

Improvements in budget document publication

Budget transparency improvements in this round are largely due to improved document publication practices and the resulting net increase of 54 documents since OBS 2017. The increase in document publication rates is an important driver of the overall improvements seen in this OBS assessment: 84 percent of the improvement in the global average budget transparency score is due to the net increase in document publication, while the remaining 16 percent of the higher score is from new information included in documents published in both rounds. Documents with the most improved publication rates are the Executive's Budget Proposals, Citizens Budgets, Pre-Budget Statements, and Year-End Reports (Table 3.2). On the other hand, publication rates for the Audit Report have remained static: a result which undermines budget oversight efforts and is discussed in Chapter 5 (Box 5.1).

The increased publication rate for Citizens Budgets indicate that many governments are moving beyond simply publishing information, to considering how budgets can be made more accessible to people. This is an important step in governments' efforts to engage with the public on fiscal issues, which is discussed in Chapter 4. Yet, not all Citizens Budgets are developed with a process that seeks input from the public.

Table 3.2 OBS 2019 finds improved publication practices since the last OBS assessment, but volatility is a challenge.

Key budget documents	Total across all 115 countries included in both surveys			
	Number of Documents Published in OBS 2019	Increase Since OBS 2017	Decrease Since OBS 2017	**Net Change**
Pre-Budget Statement	58	+13	-5	8
Executive's Budget Proposal	99	+11	0	11
Enacted Budget	103	+7	-4	3
Citizens Budget	72	+24	-9	15
In-Year Reports	85	+10	-5	5
Mid-Year Review	36	+8	-5	3
Year-End Report	85	+15	-6	9
Audit Report	77	+8	-8	0
All Countries	**615**	**+96**	**-42**	**54**

Of the 72 comparable countries that published a Citizens Budget in OBS 2019, only 24 of them identified the public's requirements for budget information – an increase of only two countries since OBS 2017. Thus, while the effort to develop a Citizens Budget is an important emerging practice, the ultimate effectiveness of these documents may still be limited if governments do not produce them based on public input.

The increase in budget transparency in this round could have been greater if all the budget documents that were previously available in OBS 2017 had continued to be published. Unfortunately, governments stopped publishing 42 documents that they published in the last round, even as governments started publishing 96 new documents (Table 3.2). The OBS has found similar issues with document publication practices in previous rounds, though OBS 2017 was the first OBS assessment that found an overall net decline in publication practices. Moreover, the impact of the OBS 2017 net decline on overall levels of budget transparency can still be felt in OBS 2019. Of the 81 documents that governments had stopped publishing in OBS 2017, 36 documents have been re-published, while 45 remain unpublished in OBS 2019. In Rwanda, for example, the country stopped publishing three critical documents between OBS 2015 and OBS 2017: Executive's Budget Proposal, the Mid-Year Review, and Year-End Report.

The government started publishing the Executive's Budget Proposal again by OBS 2019; however, the Mid-Year Review and Year-End Report are still not publicly available.

Box 3.2 Volatility, regression, and stagnation impede sustainable improvements

Over seven rounds of the OBS, global progress toward better budget transparency has been held back by countries that fail to either initiate or sustain improvements in budget transparency practices. Looking at the 77 countries assessed since OBS 2008, three interrelated issues inhibit faster global progress: **volatility** in budget transparency from irregular document publication practices, **regression** in budget transparency where countries do not maintain good practices, and **stagnation** in budget transparency where countries fail to make any progress.

Volatility: Irregular document publication – where countries start and stop publishing the same budget document – is a widespread challenge. Thirty-three of the 77 countries assessed since OBS 2008 have experienced a status change for at least one document, from publicly available to not publicly available, or vice versa, three times or more. Citizens Budgets are subject to the highest rates of volatility, and were irregularly published in 14 countries since OBS 2008. An example: the publication status of the Citizens Budget of the Democratic Republic of Congo changed four times over six survey rounds and is now published late.

However, fewer countries are inconsistent about publishing their Enacted Budgets, which are often required to be published by law or regulation; only two countries – Malawi and Papua New Guinea – have irregularly published their Enacted Budgets since OBS 2008.

Regression: Some countries struggle to maintain good budget transparency practices over time. This issue impacts nearly half of the countries assessed since the OBS 2008. Thirty-six of these 77 countries now score more than five points below a high score they earned in a previous survey round. Regressions often occur when countries stop publishing key documents, and then do not start publishing them again. For example, since OBS 2010, Serbia has stopped publishing their Pre-Budget Statement and Year-End Report and has reduced their score from 54 to 40 in OBS 2019. Previous research from IBP has suggested that regressions can be caused by political crisis, such as the declines seen in Venezuela and Yemen, or can occur after a change in bureaucratic practices, an easing of pressure from international development partners, or as a result of less scrutiny from civil society and the public.[17]

Stagnation: A final challenge for sustainable improvement is the case of countries that fail to make any gains on transparency. Twelve of the 77 countries that have been surveyed since OBS 2008 continue to provide insufficient levels of information to the public and have neither regressed nor increased by more than five points over this period. For example, Trinidad and Tobago has made only three key budget documents publicly available in every round during the last decade, and their OBS transparency score has never risen above 40.

For the many countries that struggle with these interlinked issues, developing a stronger plan of action that focuses both on new document publication and institutionalizing open budgeting practices in law and regulation is an essential step towards sustainable progress.

Progress on budget transparency by region

Trends in budget transparency vary in different regions. In OBS 2019, Sub-Saharan Africa and East Asia and the Pacific experience the largest gains, while in South Asia the direction is negative (Table 3.3). Some of the improvements seen in OBS 2019 are related to a recovery from the last round's decline, especially in Sub-Saharan Africa. Countries in Southern Africa such as Botswana, Zimbabwe, and Zambia see increases of more than 20 points in their budget transparency scores, but these countries also suffered significant losses in the last round. Furthermore, despite the gains in this round, Sub-Saharan Africa has not yet fully recovered from the losses in OBS 2017, and the regional average remains below OBS 2015 levels for comparable countries.

Table 3.3 Regional average changes in budget transparency from OBS 2017 to OBS 2019.

Region	Average budget transparency score		
	OBS 2017	OBS 2019	Change*
East Asia & Pacific	47	53	6
Eastern Europe & Central Asia	55	55	1
Latin America & Caribbean	50	51	1
Middle East & North Africa	20	22	2
South Asia	46	42	-4
Sub-Saharan Africa	25	32	7
Western Europe, U.S. & Canada	73	72	-1
All countries	**42**	**45**	**3**

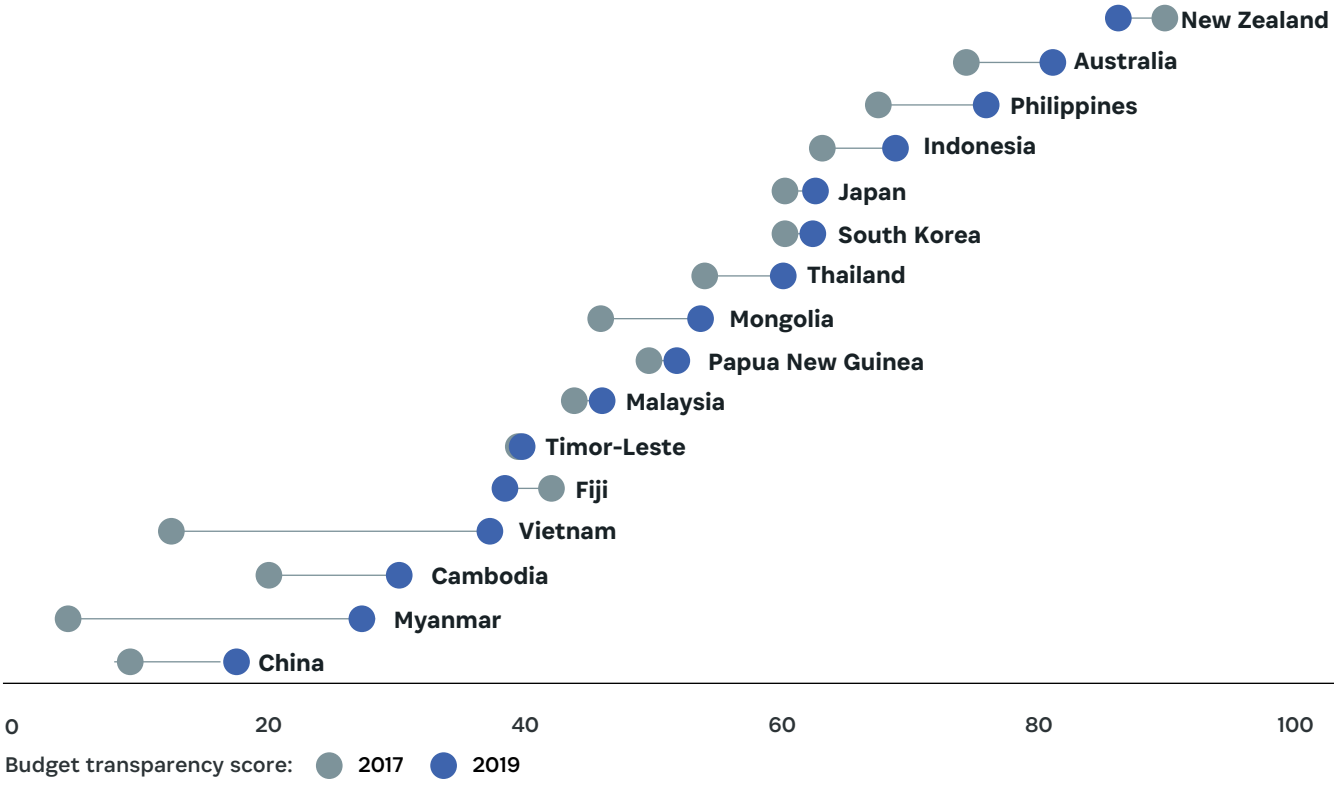
* Compares the 115 countries that were evaluated in both the 2017 and 2019 Open Budget Surveys. Changes in Table 3.3 may not tally due to rounding.

Increases in the East Asia and Pacific region are driven by large gains by some of the region's lowest performers, along with sustained progress in some of the region's top performers. The largest score increases in the region are seen in Myanmar, Vietnam and Cambodia – which were starting from very low levels of budget transparency – and still have a significant journey ahead to reach sufficient levels of transparency (Figure 3.1). Some improving countries are among the region's top performers Thailand is one of the countries that improved practices and attained a score of 61. Over the past several rounds, Indonesia has also shown sustained improvements, having reached sufficient levels of transparency in OBS 2017 and improving again in this round to a score of 70. A case study on Indonesia's success in promoting and sustaining reforms is presented at the end of this chapter.

The progress observed in OBS 2019 reflects regional trends found over the last decade. Three regions of the world – Eastern Europe and Central Asia, East Asia and the Pacific, and Latin America and the Caribbean – stand out for achieving consistent improvements in transparency since OBS 2008 (Figure 3.2). Improvements in these three regions account for more than half of the overall increase in average global budget transparency scores for surveyed countries since OBS 2008.

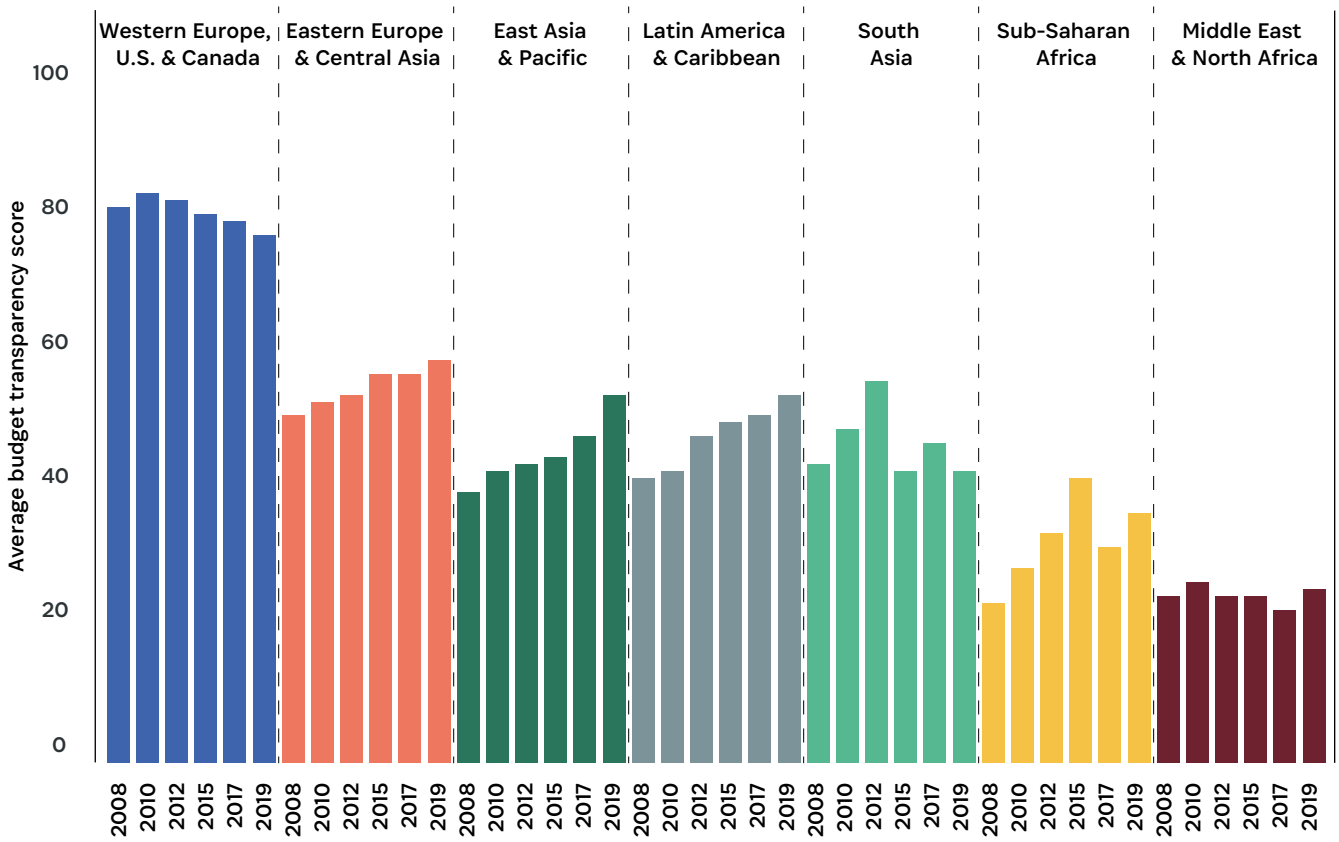
These regions include many of the countries that have successfully reached sufficient levels of budget transparency in recent years. In this round, three countries from the Eastern Europe and Central Asia region passed the benchmark threshold score of 61: Croatia, the Kyrgyz Republic, and Ukraine. In Latin America, Guatemala passed this threshold in the last OBS assessment and has continued to improve in this round with a score of 65. These countries' experiences are profiled at the end of this chapter.

Figure 3.1 The rise of East Asia and the Pacific from OBS 2017 to OBS 2019.



* Figure 3.1 shows the change in budget transparency score from OBS 2017 to OBS 2019 as a line.

Figure 3.2 Regional trends in budget transparency vary for the 77 countries surveyed since OBS 2008.

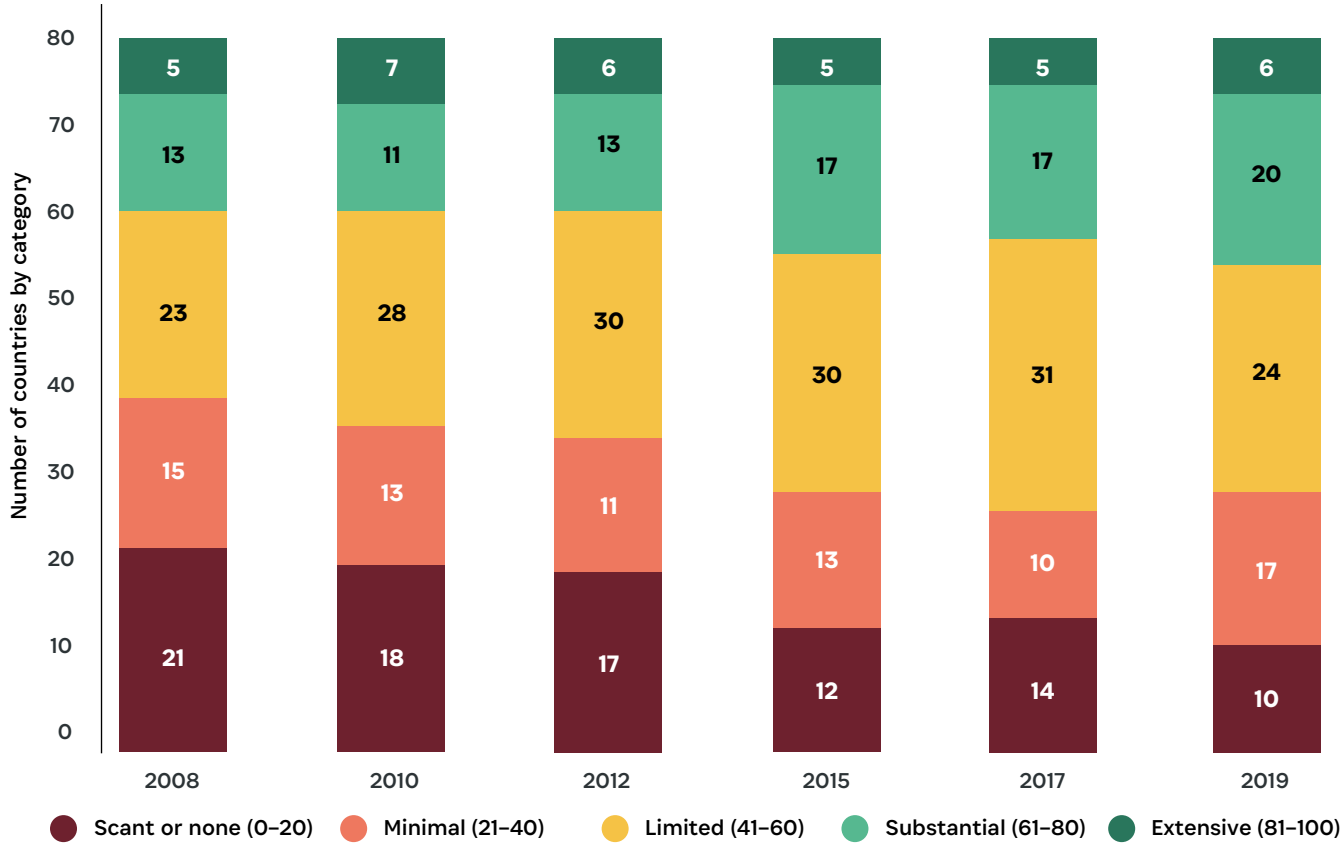


Performance on budget transparency in other regions, however, shows persistent challenges. In the lowest-scoring region globally, the Middle East and North Africa, budget transparency practices have been weak and shown no progress, with the regional average stagnating in the twenties. Although Western Europe, the U.S., and Canada is the highest-scoring global region, its averages have declined since OBS 2010. South Asia and Sub-Saharan Africa have both increased and decreased over the last decade. Budget transparency improved in South Asia until OBS 2012, only to decline in later assessments. Countries in Sub-Saharan Africa also made significant gains until OBS 2015, only to drop back in OBS 2017, and making only a partial recovery in OBS 2019.[18]

Largest gains in the lowest-scoring countries

Since OBS 2008, the average global budget transparency score for comparable countries has been improving, and much of the gain can be attributed to the countries making progress in the lowest categories of budget transparency. For the 77 countries that have been assessed since OBS 2008, the average budget transparency score has increased from 41 to 49, an overall increase of 20 percent. Over this time the number of countries that started in the category of 'Scant or Minimal' transparency has been reduced by half. In higher budget transparency categories, the rate of improvement is slower, reflecting the

Figure 3.3 Changes in budget transparency over time for 77 comparable countries.



challenge that many countries face in attaining a score of 61, the benchmark for sufficient levels of budget information. The number of these countries with budget transparency scores above 61 has grown from 18 in OBS 2008 to 26 in OBS 2019 (Figure 3.3).

Even as some countries have consistently improved over the last decade, regression on budget transparency practices is all too common, especially in mid – to high-scoring countries. Since OBS 2008, eight countries that once scored at sufficient levels of budget transparency now score at insufficient levels, including Papua New Guinea which scored 61 in OBS 2008 but currently only scores 50.[19] This is a warning that countries at any level of transparency can regress, and all countries that make improvements must also institutionalize those gains.

Achieving sufficient levels of budget transparency

Across OBS rounds, a persistent challenge for countries is how to reach sufficient levels of budget transparency: scores of 61 and above. When countries at the lowest end of the transparency index publish documents for the first time, their OBS transparency scores often leap forward. But maintaining and continuing this progress remains a challenge for many.

The following section examines the trajectories of countries that reached the threshold of 61, and in some cases, are already pushing beyond. These case studies explore both what these countries did, what propelled the changes, and how the public has used the new budget information that is now in the public

domain. The narratives are based on conversations between IBP, the OBS research partners, country experts, and government officials, and reflect a snapshot of all views.

Guatemala: A new culture of open government and open budgets

When Guatemala reached an OBS budget transparency score of 61 in OBS 2017, this progress reflected years of civil society activism and the government's commitment to changing the ways of the past. Transparency is an urgent demand from the public in Guatemala: the country has seen corruption scandals, extensive tax evasion, and one of the lowest rates of tax compliance in the world.[20] Mass protests against corrupt practices have led to high-profile resignations, and much of the discontent is underpinned by deeper concerns about equity and societal disparities.

Prior to OBS 2017, Guatemala's challenges were also reflected in low budget transparency scores. In OBS 2008, the country scored 46 and only provided limited amounts of budget information and few efforts to make this information more accessible. Responding to the corruption scandals and pressure from civil society, Guatemala's Ministry of Finance committed to doing things better. Ministry officials focused on shifting the culture in state institutions from closed to open and made international pledges to expand public awareness and involvement in fiscal policy. The government included fiscal transparency as part of its commitment with the Open Government Partnership and built or expanded websites to share fiscal data with the public.[21] Starting in OBS 2017, the government began regularly publishing a Citizens Budget, and now publishes two versions that simplify and explain the budget proposal and the approved budget.

Having reached the minimum benchmark for sufficient budget information in OBS 2017, the government has continued its efforts to engage and inform the public about fiscal policy. This round, a new publication has been made available: the Mid-Year Review that issues revised projections at the mid-point of the fiscal year for expenditure and revenues and explains changes from the approved budget. The addition of this new document increased Guatemala's OBS 2019 budget transparency score to 65, and Guatemala is now one of 18 countries in the world that publishes all eight key budget documents. In addition, a new public participation mechanism is being piloted by the Ministry of Finance through workshops to discuss the budget proposal and to seek public input.

The changes in Guatemala's budget transparency practices can be credited both to the commitment of ministry officials and to the sustained dialogue and advocacy between the government and civil society. Both agree that more progress is needed, including better disclosure of fiscal risk, such as debt and contingent liabilities. Another joint goal is to strengthen public engagement in the budget process. Underlying these efforts, however, is a mutual understanding about the reason for these reforms: that the most critical elements are the consolidation of the culture of openness within government and making budget information accessible and useful to the public.

As a culture of budget transparency takes hold in Guatemala, more people are using the budget data that is available. In recent years, youth and women's groups have been using fiscal data to inform and conduct social audits. These changes show a new path forward: one where everyone can know and have a say in how public monies are raised and spent, on the services that result, and how this improves people's lives.

Eastern Europe and Central Asia Region: Three countries making strides

In the Eastern Europe and Central Asia region, three countries passed an important milestone in OBS 2019 and reached sufficient levels of budget transparency with scores above 61: Croatia, the Kyrgyz Republic, and

Ukraine. Each country had distinct motivations and trajectories for improving budget transparency. In the Kyrgyz Republic, the government discussed fiscal transparency reforms with civil society, launched an action plan on fiscal transparency in 2017 with 54 specific measures, and has now included fiscal transparency commitments in their Open Government Partnership National Action Plan.[22] In Croatia, an economic crisis prompted the government to embark on public financial management reforms.[23] In Ukraine, the government included budget transparency as an element of public finance reforms[24] and benefited, like many countries in the region, from peer learning through the Public Expenditure Management Peer Assisted Learning network (PEMPAL).

For most countries in OBS 2019, improvements in budget transparency come from higher rates of document publication, yet simply publishing new documents is often not enough for countries to jump into the higher categories of budget transparency. In these three countries, finance ministries worked in recent years to improve document comprehensiveness. For example, Croatia and the Kyrgyz Republic strengthened their Executive's Budget Proposals by adding additional information on borrowing and debt. Both countries also improved oversight of extra-budgetary funds – the Kyrgyz Republic strengthened their audit reporting on extra-budgetary activities and Croatia's SAI began auditing the Health Insurance Fund. In Ukraine, the Executive's Budget Proposal was strengthened by reporting historical trends for expenditures and revenues, as well as adding new performance information on government programs.

For some, these improvements to the budget documents may seem to be narrow topics that are of interest only to fiscal policy experts. Yet, information on debt, extra-budgetary funding, and expenditures over time are of key interest to the public. Croatia and Ukraine previously had recessions caused by debt issues,[25] and extra-budgetary funds can account for large shares of public expenditure that may otherwise go undisclosed and can potentially hide corruption issues.[26] As highlighted in Box 2.2, those analyzing sectoral budgets look for spending and revenue trends over time, which is missing from many other budget proposals, but is now disclosed in Ukraine.

Improvements in the availability of budget information has facilitated greater civil society involvement in budget debates and advocacy in these countries. In Croatia, civil society is pushing for greater public consultation in discussions around budget priorities during the budget formulation process after the timely release of a Pre-Budget Statement.[27] In the Kyrgyz Republic, the civil society organization, Precedent Partner Group, and its allies found plans to reduce funding for the Mandatory Health Insurance Fund in the Pre-Budget Statement and were able to reverse the proposal after highlighting the risks during parliamentary budget hearings. In Ukraine, where a major land reform bill is currently undergoing review, civil society has reviewed budget documents, noted the lack of clear explanation on the impact on state revenues, and asked lawmakers for a better accounting of the potential impact of this reform.[28]

Even as these governments have increased budget transparency above scores of 61, civil society is advocating for governments to sustain and continue improvements. In Croatia, rising debt levels in recent years highlight a continued need for more detailed projections on the sustainability of debt levels and better reporting on tax expenditures to account for lost revenues. For the Kyrgyz Republic, civil society is calling for earlier access to ministries' proposed program budgets so that they can be discussed in budget hearings as required by the new Budget Code. In Ukraine, civil society is expanding cooperation with their SAI, the Accounting Chamber, to ensure audit findings are translated into reforms. For civil society in these three countries, the improvements they have seen are the start of what they hope will be continued and sustained reforms in the future.

Indonesia – A push on anti-corruption

The first time Indonesia was assessed in the Open Budget Survey 2006, their budget transparency score was 42 – a score that revealed only limited publicly available information. Yet, the government was already engaged in a wider effort to crack down on corruption and improve transparency. For civil society and the government, their work on anti-corruption was linked to fiscal transparency.

Following the Asian financial crisis in the late 1990s, Indonesia saw the end of a regime and a renewal of democratic elections. Over the next decade, an active civil society and new governments pushed for transparency and anti-corruption reforms. A Public Information Disclosure Act passed in 2008 and the government joined the Open Government Partnership in 2011. By OBS 2017, Indonesia's budget transparency score jumped to 64, and it has reached a new record of 70 in OBS 2019.

Indonesia's improvements on the OBS reflect on-going efforts to improve budget documentation and access to budget data. In 2016, as part of its Open Government Partnership plan, the Ministry of Finance launched the State Budget Portal, enabling greater access to budget data.[29] In OBS 2017, the government improved reporting on program budgets. And, by OBS 2019, a new economic classification of expenditures was presented in the budget proposal, showing details about how much is spent on capital projects, personnel costs, and debt interest payments.

Over this same period, as the government made continued progress on budget transparency, the public and civil society has expanded their use of budget data. IBP's partner on the Open Budget Survey in Indonesia, SEKNAS FITRA, was part of a wider civil society coalition working on anti-corruption efforts and calling for greater financial transparency. As more budget information was released, FITRA began to train health, women, and education groups to better understand and analyze budget information. In one example, FITRA worked with an HIV issue group to examine the health budget and call for a decrease in the price of antiretroviral medicines, arguing that the higher prices were likely caused by procurement issues.

Challenges remain, however, despite this expanded access to data. Though researchers, academics, and journalists have benefited from increased budget information, linking this information to the tangible priorities and needs of ordinary citizens continues to be difficult. Civil society has also called for building norms and standards for transparency across all levels of Indonesia's geographically diverse government, including 34 ministries, 34 provinces, and 540 cities and municipalities, as local government transparency practices are less consistent and lack clear regulations when compared to central levels.

Notably, the government has demonstrated a commitment to keep improving, most recently by collaborating with FITRA and other civil society groups to host forums on "Budget Goes to Campus", where they discuss the budget process with academics and students. They have hosted an "Open Data Day" competition among students to use budget data, and an online "Budget Olympics" training on how to understand public funding flows to health, infrastructure, and education. These events demonstrate that budget transparency in Indonesia is not just a formality – it is an active, ongoing dialogue between the government and citizens about why budgets matter and how people can better access and use budget information to understand public services.

Medan, North Sumatra: members of the Indonesia Traditional Fisherfolks Union (KNTI) discuss how to connect with the government to improve access tothe subsidized fuel for which they qualify. July 2019.

Chachoengsao, Thailand. Community meeting. May 2018.

4.

Public participation in the budget process

Along with access to information, public participation is an essential component for building open institutions where budgets are proposed, decided, implemented, and audited in the public sphere as opposed to behind closed doors. Public participation in the budgeting process is linked to better government responsiveness, to more effective service delivery, and to greater willingness to pay taxes. All government bodies engaged in the budget process – the executive, legislature, and supreme audit institution – can, and should, engage the public in dialogue to inform their decision-making.

Previously, advocates of public participation in the budget process lacked guiding principles and practice. This is no longer the case. New norms on public participation in fiscal policy have been developed and endorsed over the last decade. The Global Initiative for Fiscal Transparency (GIFT), a global network that facilitates dialogue between civil society, government, the private sector, and other stakeholders, has led the process of drafting, refining, and formalizing public participation standards. In 2012, the United Nations General Assembly acknowledged GIFT's High-Level Principles on Fiscal Transparency, Participation, and Accountability, which were then expanded in 2016 into ten Principles of Public Participation in Fiscal Policies.[30]

Since OBS 2017, the OBS participation section assesses country performance against the GIFT principles and assesses formal opportunities for the public to directly engage with the executive, legislature, and audit institutions during the budget process.[31] A country's overall OBS participation score is the simple average of 18 questions on participation practices, each assessed on a scale from 0 to 100.

This chapter presents the findings of the OBS 2019 assessment on public participation. Overall, few of the 117 countries surveyed provide opportunities for public participation in the budget, and even fewer do so in a way that reflect the GIFT principles. Public participation opportunities are especially rare during the budget implementation and audit stages. However, OBS 2019 also finds several countries piloting new forms of public participation, including New Zealand, Portugal, Sierra Leone, and South Korea, which are profiled in case studies at the end of this chapter.

The OBS also looks at whether participation mechanisms are meaningful, and asks:

- Can everyone's voice be heard, with efforts to include vulnerable and underrepresented groups?
- Can people find out about the purpose, scope, and intended outcomes for public engagement?
- Does the government share the feedback they received and how it has been used?
- Is participation embedded in the budget process to provide regular input into decision-making?

Types of public participation in the budget process

Participation mechanisms are formal opportunities for the public to participate in the budget process. These mechanisms can be public consultations, pre-budget submissions, e-consultations, advisory councils, social audits, and participatory budgeting, among others. The OBS assesses the number and meaningfulness of participation mechanisms that are initiated by a government institution during a budget stage when they are making key decisions.[32]

The OBS looks for seven different types of participation mechanisms in three government bodies. These include:

- **Executive mechanisms** led by central government finance ministries or central coordinating agencies during the formulation of the budget and the monitoring of budget implementation, as well as public engagements by line ministries in both stages;
- **Legislative mechanisms** during the approval of the budget and the review of the Audit Report; and
- **SAI mechanisms** defining the audit program and during audit investigations.

The GIFT Principles and the OBS recognize that public participation will not look the same in all countries, and that mechanisms should be designed around specific goals and contexts. Yet the principles of public participation are universal, and as countries recognize the importance of engaging the public when making budget decisions, the OBS assessment provides a reference that shows where and how each country can improve.

Few opportunities for public participation in the budget

The results of OBS 2019 show that meaningful public participation in the budget process remains scarce, with a global average score of 14 out of 100 for the 117 countries assessed. Public participation scores in OBS 2019 are largely the same as they were in OBS 2017 for the 115 comparable countries, with the global average remaining very low in both rounds. Most countries – 113 of the 117 assessed – have few or no opportunities for public participation, or a score of 40 or below. Two countries have moderate or limited opportunities for public participation, with a score between 41 and 60: Australia and New Zealand. For the first time since the new participation questions were launched in OBS 2017, two countries offer adequate opportunities for public participation throughout the budget cycle and have a score of 61 and above: South Korea and the United Kingdom.

As in previous rounds, the countries that perform the best on the public participation assessment are among the most transparent countries in the OBS. Of the four countries that have at least moderate opportunities for public participation, all provide sufficient levels of budget transparency with scores of 61 and above. Yet, not all countries with high levels of transparency have included meaningful public participation opportunities in the budget process: the average participation score for countries that have sufficient levels of budget transparency is only 26 out of 100.

OBS 2019 finds that public engagement is especially lacking during the budget implementation and oversight phases. More governments engage with the public when formulating or approving the budget. Fifty six countries, nearly half of the countries assessed, have opportunities for public engagement with the executive during budget formulation (Figure 4.1). Similarly, legislatures in 65 countries have public hearings, with 46 of those legislatures also seeking public input during the budget deliberations or approval process. Fewer governments engage the public on the monitoring of the budget, with 31 countries establishing mechanisms to engage with the public during budget implementation, and only 17 legislatures engaging the public during the review of the Audit Report findings.

Most countries in the OBS have at least one participation mechanism, but few have established multiple opportunities for public engagement throughout the budget process. Four out of five countries have at least one mechanism for engaging the public at some point during the budget process, while 24 countries have no opportunities at all (Figure 4.2). Fewer countries offer multiple opportunities for participation: 11 of the 117 countries in OBS 2019 have five or more different mechanisms. Three countries have opportunities for public engagement in each of the seven types of mechanisms: United Kingdom, South Korea, and New Zealand – the three top-scoring countries in the OBS participation assessment.

Figure 4.1 Countries are more likely to have participation mechanisms during budget formulation and approval.

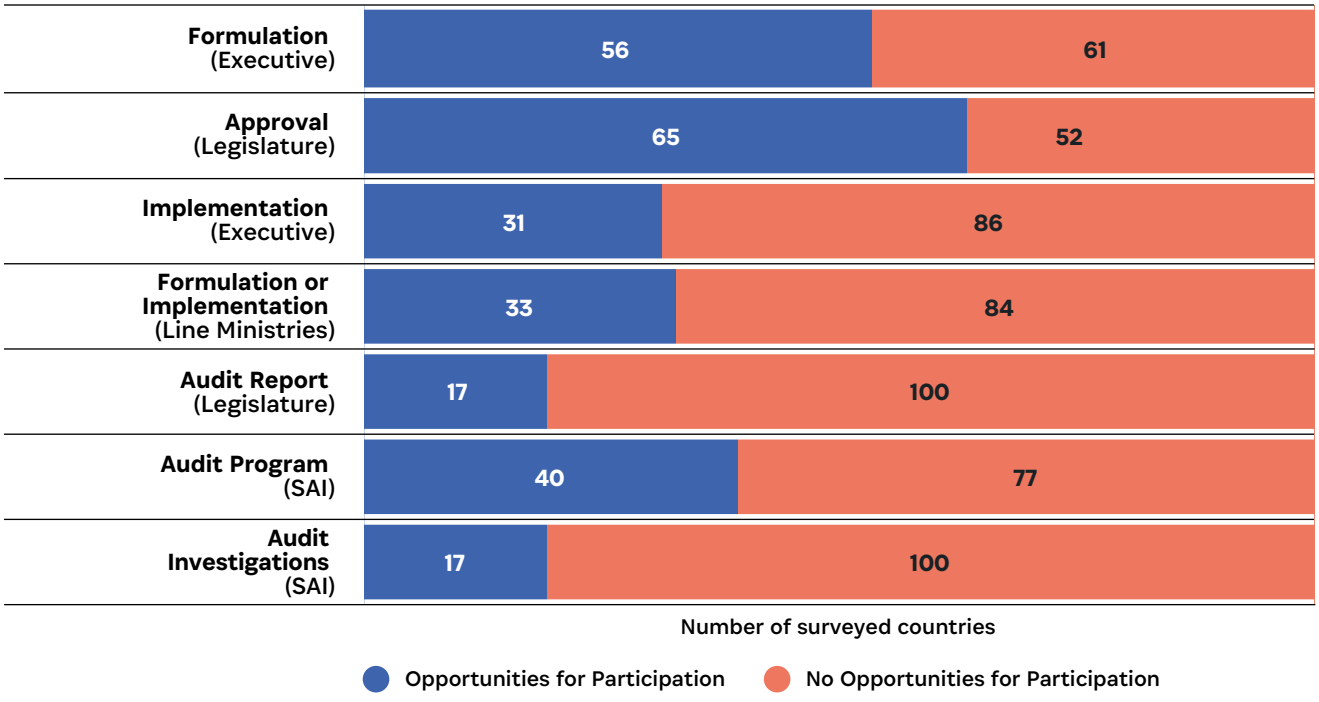
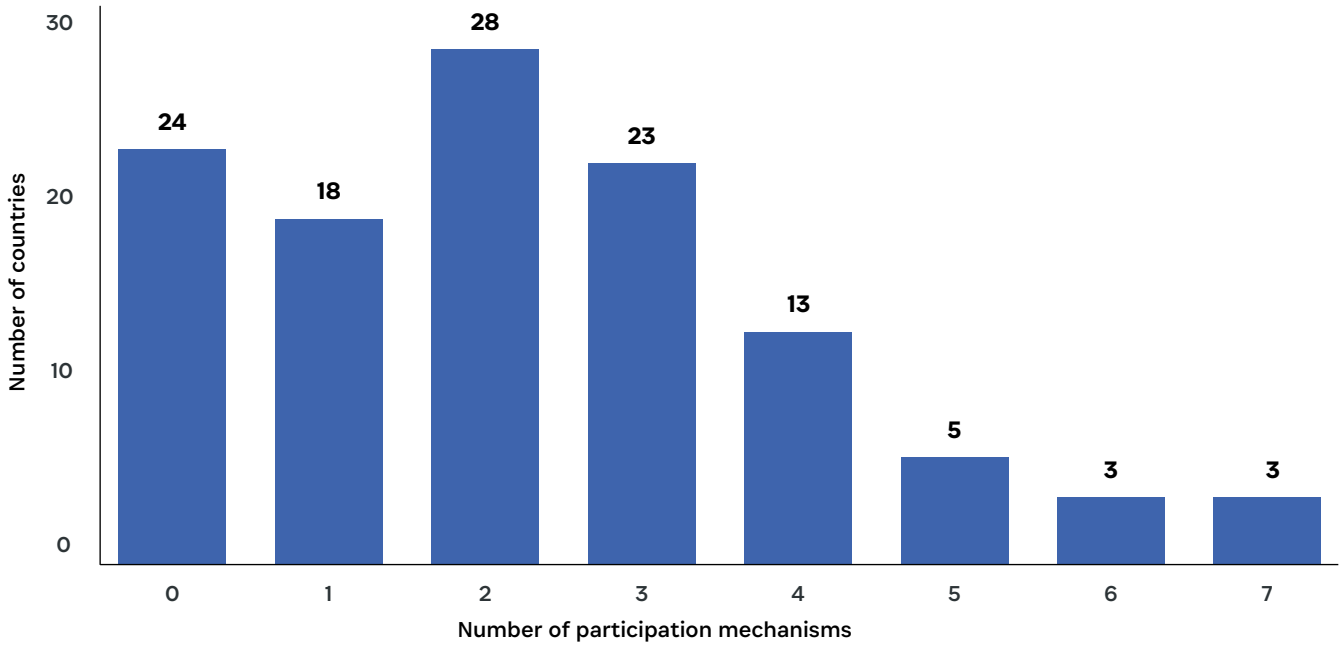


Figure 4.2 Few countries have multiple participation mechanisms.



The OBS assesses both the number of opportunities for participation and the quality of engagement according to the GIFT Principles. Most of the participation mechanisms assessed in OBS 2019 are designed in ways that limit public access and awareness. Of all executive or legislative mechanisms assessed in the survey, fewer than one out of three mechanisms are open for anyone to participate or include a representative sample of citizens.[33] Many weaker mechanisms assessed in the OBS are invitation-only meetings for a select group of experts or prominent organizations. Governments also limit the openness of many participation mechanisms by sharing minimal information about when and how public engagement will happen. Of the 66 countries with a participation mechanism during either budget formulation or implementation, 27 countries did not provide any announcement or information at all to the public before the engagement took place.[34]

Executive, legislative, and auditor mechanisms

Public participation may take different forms depending on the government institution and the stage of the budget process. This next section provides an overview of the different participation mechanism types and examples of countries that have designed public engagement in the budget process that reflects international best practice.

Executive participation mechanisms

Executive branches of governments that open their budget to the public for engagement and deliberation have several choices on how to do so. Several indicators of the OBS look at the inclusion, openness, and sustainability of these mechanisms. On inclusiveness, the survey finds 23 of the 66 countries with an executive participation mechanism during either formulation

Table 4.1 Executive branch participation mechanisms, by stage and inclusiveness, OBS 2019.

Executive participation mechanism stage	Number of countries		
	with mechanism	with mechanism open to everyone	with efforts to reach vulnerable groups
Formulation	56	16	6
Implementation	31	11	1

or implementation open these engagements to everyone. Very few countries make any effort to include the voices of the poorest and most vulnerable groups during their participation engagements – an omission that risks having participation efforts be dominated by the usual well-connected or privileged groups, rather than representing a diverse set of views (Table 4.1). One example of a country taking steps to include vulnerable voices:

- In **Mexico**, the government established a mechanism called Social Comptrollers in which social programs, that primarily benefit disadvantaged communities, are monitored by committees of beneficiaries of the programs who, in turn, provide feedback on service delivery and the use of public resources.

In the most well-designed participation mechanisms, governments clearly explain what kind of input they seek or what will be discussed during each public engagement. The OBS assesses the scope of issues that are raised for discussion in participation mechanisms, looking for six key budget topics: macroeconomic issues; revenue forecasts, policies, and administration; social spending policies; deficit and debt levels; public investment projects; and public services. For example:

- In the **Kyrgyz Republic**, the Ministry of Finance publishes materials in advance of their open public hearings, informing the public that all aspects of the budget proposal are open for debate.

- The **United Kingdom**'s Treasury Department conducts Policy Consultations which posts all draft legislature online, including finance bills and tax proposals, with a call for written submissions on any topic in the bill. To increase the amount of time the public has to comment on proposed bills, the government shifted their budget timetable to allow eight weeks for the public to review draft proposals and submit evidence.[35]

Too often, the entire budget is not open for discussion: fewer than half of the six key budget topics are discussed in 26 of the 56 countries with engagement during budget formulation, and in 23 of the 31 countries with engagement during budget implementation.

After each public engagement, the OBS assesses whether governments report back to the public on how input has been used; this practice reinforces to the public that their input matters and encourages continued engagement, both of which help build trust. The **United Kingdom**'s Policy Consultations is also an example of a constructive response to feedback: the government posts a complete list of responses received during each consultation, along with a response from the government. Few countries provide such responses, however: only 14 countries in the OBS provide any summary of inputs received during budget formulation. Of these, only four countries give any response on how they used public input in drafting the budget.

While overall participation practices in OBS 2019 are largely the same as those found in OBS 2017, in a small number of countries, executives began engaging the public on budget issues since the last OBS assessment. Nine additional countries began some form of public

participation during budget formulation since the OBS 2017, while 12 countries began public engagement for monitoring budget implementation. One of these new countries is Portugal, which began piloting participatory budgeting at the national level and is profiled in the case study below.

Most new mechanisms launched since the last OBS are not yet well-established or inclusive, however. For example, on budget formulation, seven of the nine new mechanisms are either ad-hoc meetings or limited public consultations with organizations selected by the government. For example, in Tunisia, the Finance Ministry held meetings for the first time with groups representing workers and employers, but these meetings were not advertised or open to the public. OBS 2019 also finds that several countries regressed in participation practices – four countries stopped engaging the public during budget formulation while six countries stopped engagement during budget implementation. These include two of the examples of strong public participation highlighted in the OBS 2017 report – Budget Partnership Agreements in the Philippines and Public Policy Management Councils in Brazil – which have both ceased functioning.[36]

Legislature participation mechanisms

Legislative engagement with the public before approval of the annual budget is the most common form of formal public engagement, but not all countries with public hearings fully embrace open or inclusive procedures. Of the 65 countries with public hearings, only 21 legislatures are open to the public, allow public testimony, or have an open submission process for inputs on the budget proposal. Fewer than half of legislatures with participation mechanisms, 30 of the 65 countries, cover at least three of the six key budget topics during hearings, and even fewer, 24 legislatures, provide any feedback to the public on how their inputs have been used. Examples of good practice include:

- **Guatemala**'s Congress, which allows members of the public to submit requests to testify on any topic related to the budget proposal discussion.

- Pre-budget hearings held by **New Zealand**'s Parliament, which solicit written submissions and oral testimony from members of the public, presents another strong example of legislative engagement. Following the consultations, Parliament releases a report summarizing the content of the hearing and the submissions received.

Fewer legislatures hold public hearings on the Audit Report as compared to budget approval. Public participation in the legislature's review of the Audit Report is seen in 17 countries, and very few countries allow open participation during public hearings or through written inputs. An example of good practice:

- **Peru** posts the Audit Report on the Congressional website with a request for public comment. Feedback received through this online portal is then summarized and shared with members of the *Comisiõn de Presupuesto y Cuenta General de la Repûblica* (Budget and General Accounts Commission), the congressional committee reviewing the report, before they issue their opinion on the audit findings.

Since OBS 2017, the number of legislatures with public hearings or with public engagement has increased during the approval stage of the budget but has declined during review of the Audit Report. OBS 2019 finds eight countries starting public hearings or engagement during the approval phase, with five countries discontinuing public hearings. On the review of the Audit Report, however, six countries have stopped public hearings since OBS 2017, while only one country has begun this practice. This reduces the already low levels of public engagement during budget oversight.

Auditor participation mechanisms

Public participation with the SAI is most common during the auditor's planning phase for their audit program. SAIs in 40 countries have some mechanism for public input to the audit plan, but only 21 SAIs provided feedback on how they used this input. Levels of public engagement with the auditor were largely the same as in the previous OBS round. As in OBS 2017, public participation with the auditor is strong in Latin America, especially in determining the audit plan; 15 of the 18 countries assessed in the region have a mechanism to seek public input. Examples of proactive engagement of the public:

- In **Argentina**, the Audit Institute solicits proposals on audit priorities from civil society organizations (CSOs) and holds workshops to debate their ideas, preparing a report that summarizes their planning process and the feedback received, including the reason for inclusion or exclusion from the Audit Action Plan.
- Yet another example is found in Georgia around audit planning, where the Audit Institute launched the 'Budget Monitor': a web-platform through which citizens can actively participate in setting up of the annual audit plan by sending audit requests, proposals and identifying priority fields for audits.[37]

SAIs in 17 countries engage the public directly in audit investigation:

- **South Korea** has a complaints mechanism where the public can report issues and can contribute to ongoing audit investigations.
- The Citizen Participatory Audits practiced in the **Philippines**, where citizens and CSOs jointly conduct audits along with the Commission on Audit, is an example of another emerging practice that directly involves program beneficiaries in audit investigations.

Innovations and progress in country practices

Public participation is an emerging practice for many governments, and many countries around the world are just beginning the process of piloting new mechanisms. To offer support to such efforts, GIFT and IBP are launching a new initiative in 2020 to pilot new participation efforts in five countries and to generate guidance and peer learning for countries that aspire to develop and launch new ways to engage the public during the budget process (Box 4.1).

Countries can also learn from examples of current participation efforts and innovations. Four country examples are profiled below: Sierra Leone, which has strengthened participation engagement over several years; Portugal and South Korea, where each have experimented with national-level participatory budgeting; and New Zealand, where the country held national consultations on priorities and indicators for the country's inaugural Wellbeing Budget.

Box 4.1 A GIFT and IBP initiative to pilot new participation mechanisms

As governments and international experts increasingly recognize the importance of public participation and fiscal transparency as key components of improved decision-making and accountability, many governments are starting to ask how they can begin piloting new public participation efforts. In response, IBP and GIFT have launched a new initiative with five countries – Benin, Liberia, Nigeria, Senegal, and South Africa – to support the development and launch of new public participation mechanisms by 2022.

Based on the GIFT Public Participation Principles, the pilot countries will focus on a process that emphasizes the openness of the process (clarity on the terms of engagement, expectations, and results of participation), its inclusiveness (proactive use of mechanisms to reach out to traditionally excluded and vulnerable groups), the depth and relevance of the process (providing all relevant information, incorporating a diversity of perspectives, and providing timely and specific feedback on public inputs), and its sustainability (institutionalizing public participation where appropriate and effective and ensuring that the feedback provided leads to review of fiscal policy decisions).

Countries that participate in the pilot will benefit from tools and guidance to help them disclose additional budget information; and they will receive a combination of tailored technical collaboration and peer support through meetings and exchanges that will enable them to learn about good practices in fiscal openness and inclusiveness from each other. The lessons from these pilot efforts will also become resources for other countries that share this commitment to promoting public participation in public finance.

Sierra Leone: policy hearings and bilateral budget discussions

Over the last several years, the Government of Sierra Leone has strengthened the inclusiveness and openness of public participation during their budget formulation process. These efforts began years ago with a more limited mandate – as invitation-only meetings held in the capital, Freetown, seeking input only on the central government's Executive's Budget Proposal before it was submitted to Parliament. Since then, the government has expanded their efforts, incorporating public participation as part of the Open Government Partnership Action Plan for 2016 to 2018,[38] mandating public participation as a requirement by law in 2016, and issuing additional regulations on participation in 2018.[39]

For the consultations held around the 2019 budget proposal, the government's process has become far more robust and incorporates many of the GIFT Principles of Public Participation, including:

- **Proportionality**: The government holds a series of events to hear from different groups and members of the public, starting with a day-long Policy Hearing held in the capital to discuss the proposed Medium-Term Expenditure Framework and key sectoral priorities and policies. Following this hearing, each ministry and government entity holds Bilateral Budget Discussions on their proposed budget that includes civil society representation. Finally, to solicit views from different regions in the country, the government held budget consultations with 22 local councils.
- **Inclusiveness**: The government's consultations, including the Policy Hearing, Bilateral Budget Discussions, and meetings with local councils, are now fully open to the public. The government also has structured events to hear public views and invited civil society groups to chair sessions during the Policy Hearing. In addition, the government includes a wide range of groups in the Policy Hearing representing interests such as women farmers, youth with disabilities, and people living with HIV.
- **Depth**: Bilateral Budget Discussions are held to discuss the budgets of multiple institutions, including central government ministries, departments and agencies, as well as parastatals, state-owned enterprises, and local councils.
- **Openness**: Information about the Policy Hearing and local consultations are publicized through the Ministry of Finance's official budget preparation calendar and via radio announcements.

- **Timeliness**: For the 2019 budget, the Policy Hearing, Bilateral Budget Discussions, and local council consultations were held from September to October 2018, before the budget was submitted to Parliament in November.[40]

The changes that the government has made to their public engagement process has expanded public input and access to budget and policy decisions. For example, during the Bilateral Budget Discussion for the Institute for Agricultural Research Institute – a parastatal that conducts research on farming, fisheries, and forestry – a comment from a participant led to the Institute expanding their research on the economic viability of growing onions in Sierra Leone. Such feedback on how the government uses public input is critical to the sustainability of public participation and is one area where civil society hopes that the government will continue to improve.

New Zealand: public consultations on Wellbeing Budget indicators

In 2019, New Zealand released its first 'Wellbeing Budget' – a new approach to budget decision-making and measuring progress based on indicators of wellbeing. The indicators support the government's vision of going beyond purely economic measures and focus on improving intergenerational wellbeing in areas such as health, the environment, and community development.

New Zealand's Wellbeing Budget is innovative not just for reframing the purpose of their budget, but also for the public participation mechanisms they used to inform their new approach.

Before launching the Wellbeing Budget, Statistics New Zealand – a government agency partnering with New Zealand's Treasury on developing the Wellbeing Budget – embarked on a consultation process to understand New Zealanders views on 'wellbeing' and how it should be measured. Public consultations were launched in July 2018 and lasted five months, collecting feedback on how people would prioritize categories of wellbeing using various methods:

- **Submissions** were accepted via a website, emails, text messages, social media, and mailed letters, documenting people's views about which categories of wellbeing are most vital;
- **Online polls** were designed as a time-effective way to gather public input;
- **Postcards** were also distributed in community facilities and regional offices as an alternative to online submissions;
- **Community engagements** were held with 61 diverse groups across the country.

Statistics New Zealand carefully documented these consultations, including how they informed follow-up discussions with experts, and released a report explaining how this feedback was used to develop a suite of indicators for measuring wellbeing.[41] The report is remarkable for also acknowledging challenges – specifically in their attempt to co-develop indicators with Māori, the indigenous people of New Zealand – and includes plans for how to remedy these shortfalls in the future.

A subset of the indicators developed during these public consultations was used by New Zealand's Treasury in a new policy analysis tool called the Living Standards Framework, which used data on 61 indicators reported in the Wellbeing Budget. When drafting the 2019 Wellbeing Budget using this new tool, Treasury launched two additional public consultations during an eight-week period, using online surveys and submissions, to gather feedback on the proposed dashboard of indicators in the Living Standards Framework and the proposal to embed the Wellbeing Budget approach in the Public Finance Act.[42]

Time will tell whether these consultations are an effective model for public engagement around

the budget and yield tangible benefits on improved wellbeing for all.

Participatory budgeting in Portugal and South Korea

Participatory budgeting is a process, primarily found in local governments, to better allocate funding based on public priorities and to delegate decision-making for part of the budget directly to the community. Countries such as South Korea and Portugal have practiced participatory budgeting at local government levels for many years. Recently, however, both countries expanded this practice by launching participatory budgeting at the central government level as well.[43]

The process for central government participatory budgeting in South Korea and Portugal is similar to the one found in local governments. The governments set rules of engagement and parameters for projects, and then issue a call for ideas on projects to be funded. Proposals are filtered and assessed for compliance, feasibility and cost effectiveness. The Portuguese model holds in-person meetings to brainstorm ideas for proposals. In South Korea, a Citizens Committee – created through random selection – meets to deliberate and filter proposals that are submitted online. These meetings provide an opportunity for citizens, civil society and government officials to work together and build consensus around ideas. The public then votes on proposals online or during meetings. The winning projects are funded by the legislature as part of the budget process.

A challenge for participatory budgeting, as compared to other forms of public engagement, is that the resulting projects may represent only a very small fraction of the overall budget. For South Korea's participatory budget process, the 2019 approved budget included 38 projects worth US $ 70 million, which accounted for only 0.018 percent of the total budget. In Portugal, the 2019 budget included 22 projects worth US $5.5 million, which was only 0.004 percent of the total budget.

Despite the small portion of the budget that was decided through these mechanisms, the funded projects can be deeply meaningful to the members of the public that proposed, debated and selected them. In South Korea, one approved project is to plant trees around industrial complexes to prevent inflow of fine dust into urban, residential areas.[44] In Portugal, a project was approved to host a cultural mega-event to promote Portuguese cuisine and encourage tourism.[45]

Participatory budgeting can help governments engage the public in the budget process in a way that promotes deliberation and exchange. Yet, government budgets include many other issues of public interest beyond new projects – such as tax policy, debt levels, and service delivery issues. To fully engage with the public on public finance issues, participatory budgeting mechanisms may need to be complemented with additional avenues for debate on these other aspects as well.

Tsakane Mashona, South Africa: residents document their sanitation needs in a social audit that will be shared with local government officials for discussion and follow-up action.

Bangkok, Thailand: members of the Thai Parliament in session. November 2019.

5.

Assessing oversight institutions

A government's executive branch, legislature, and supreme audit institution (SAI) each have important mandates in the national budget system. This chapter examines the respective roles of the legislature and SAIs in providing accountability throughout the budget process and discusses the growing numbers of independent fiscal institutions (IFIs) being established in surveyed countries to issue independent macroeconomic forecasts and cost estimates of new policy proposals. For members of the public and civil society, engaging with each of these institutions can amplify oversight of the budget.

In democratic systems of government, legislatures have the authority to appropriate public funds and approve the budget. In countries with stronger legislative mandates, legislatures also have a role both before and after approving the budget. Legislatures can debate and approve recommendations on budget priorities before the executive drafts the budget proposal. Once the budget is approved, legislatures can monitor implementation of the budget, review audit findings, and track the executive's progress in responding to audit recommendations.

Supreme audit institutions are government oversight bodies that audit the government's accounts. SAIs conduct audits that verify whether public accounts are accurate and reliable, whether public funds are spent according to the law, and whether spending is efficient and effective. Auditors also play a role in ensuring that relevant institutions take requisite action on audit findings and remedy issues identified in audit recommendations.

The OBS assesses the role of the legislature and the SAI as budget oversight institutions with 18 questions. The survey looks at the role of the legislature during budget formulation, approval, implementation, and review of the audit report. Questions about the legislature also assess the role of legislative committees, such as specialized finance committees and sector committees, which have the expertise to review budget proposals and advise legislative plenaries on their findings before approving the budget. For the SAI, the OBS looks at the independence of the appointment and removal of the SAI head, whether they have sufficient funding, and whether audit systems are subject to external review.

Each country's oversight score is based on the average results of the survey questions, on a scale of 0 to 100. Each institution's results are described as either weak (0–40), limited (41–60), or adequate (61–100). Four additional, and unscored, questions review the independence and functions of IFIs, which are presented as separate findings to the OBS oversight scores.

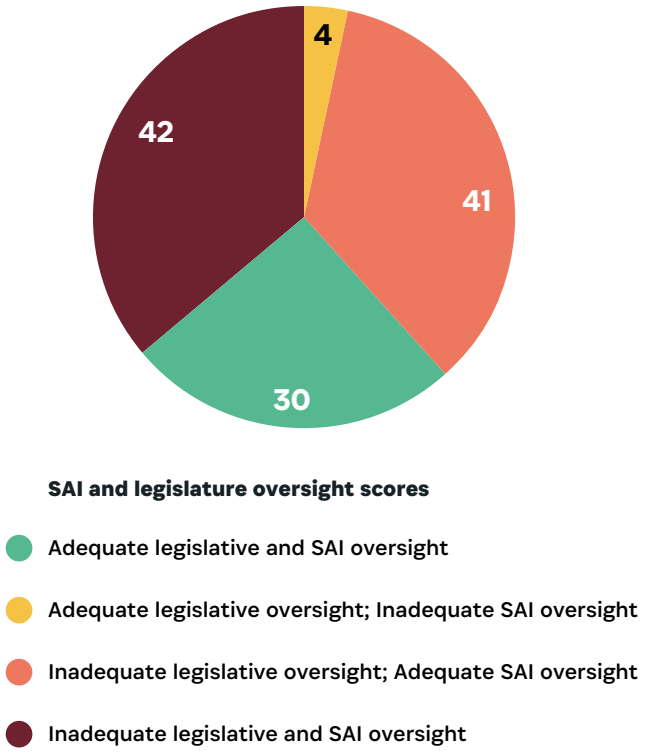
Globally, countries tend to score higher on SAI oversight as compared to legislative oversight. Of the 117 countries assessed in OBS 2019, 71 countries have adequate levels of oversight from the SAI, while only 34 countries have adequate levels of oversight from their legislature (Table 5.1).

Table 5.1 Number of surveyed countries by legislative and SAI oversight performance category.

Oversight Performance	Legislative Oversight	SAI Oversight
Weak (0–40)	42	21
Limited (41–60)	41	25
Adequate (61–100)	34	71

Fewer countries score at adequate levels of oversight from both legislative and audit institutions. Of the 71 countries with adequate SAI oversight, 41 of these have only inadequate legislative oversight, which weakens the checks and balances in the overall accountability system. Similarly, four of the countries with adequate legislative oversight have weaker levels of SAI oversight.

Figure 5.1 Countries with adequate SAI oversight often lack legislative oversight.



Limited legislative oversight during execution and audit stages

While legislative oversight is strongest when legislators are approving the budget, the survey finds that some legislatures may be rubber-stamping budgets. Of the 108 surveyed countries that have the authority to amend the budget, 31 countries do not exercise this right. At the committee level, legislative oversight is stronger, with specialized budget committees

examining the budget proposal in 108 of the 117 surveyed countries, and sectoral budget committees examining the budget in 75 countries. For example, Lebanon's Parliament strengthened oversight of the budget by passing a budget law in 2018, the first such law to be passed since 2005, and now has both a specialized budget committee and sector committees review the budget proposal before it is approved.

Public access to information on the legislature's approval process can be limited, however, as the survey finds fewer than half of the committees examining the budget release a public report of their findings and recommendations before the budget is approved.[46] Thailand's National Legislative Assembly recently improved their oversight function in this regard by publishing the reports of committee findings after reviewing the budget proposal, including reports from a specialized budget committee and an ad-hoc committee reviewing sector allocations.

Once approved, many legislatures engage in limited follow-up and monitoring of the budget's execution. The average score for OBS questions on monitoring budget execution and reviewing the Audit Report is lower than for other budget stages, indicating gaps in oversight (Figure 5.2). For example, legislatures in 66 of the 117 surveyed countries reviewed the progress of budget implementation during the year. Of these, only 22 countries released reports documenting their findings and recommendations to the government.

One challenge for legislatures in monitoring budget implementation is that, by law or practice, some executives disregard the budgets approved by the legislature. In 69 of the 117 surveyed countries, or three out of five, executives shift funding between ministries or departments without authorization from the legislature. In addition, executives in half of these surveyed countries spend excess revenues, and two-thirds reduce spending without prior legislative authorization.

Figure 5.2 More legislative oversight in the approval stage of the budget than in other stages.[47]

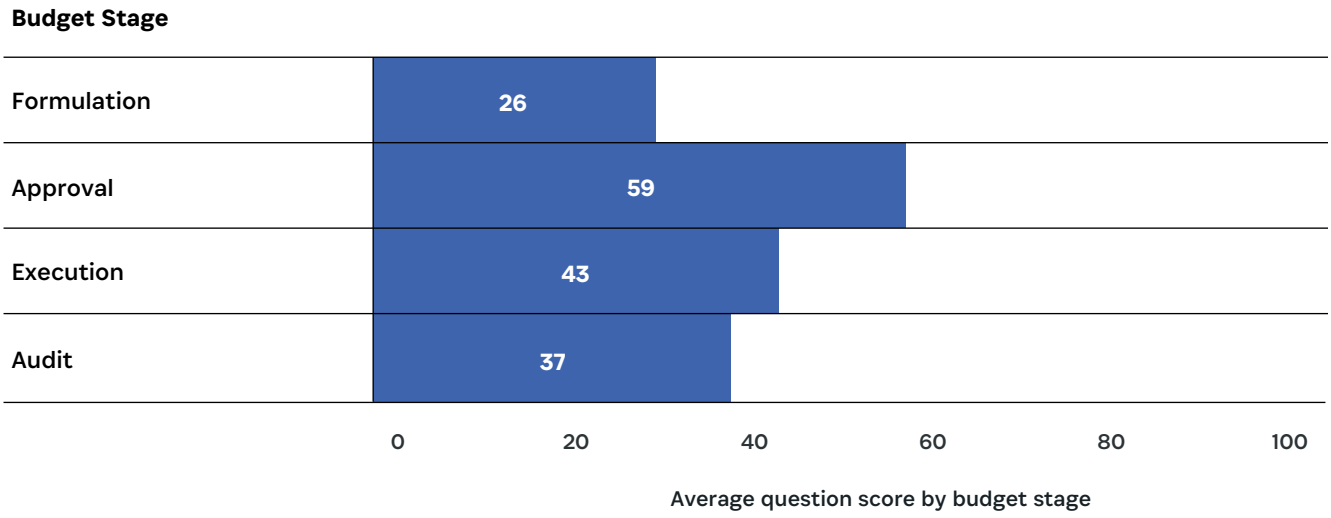
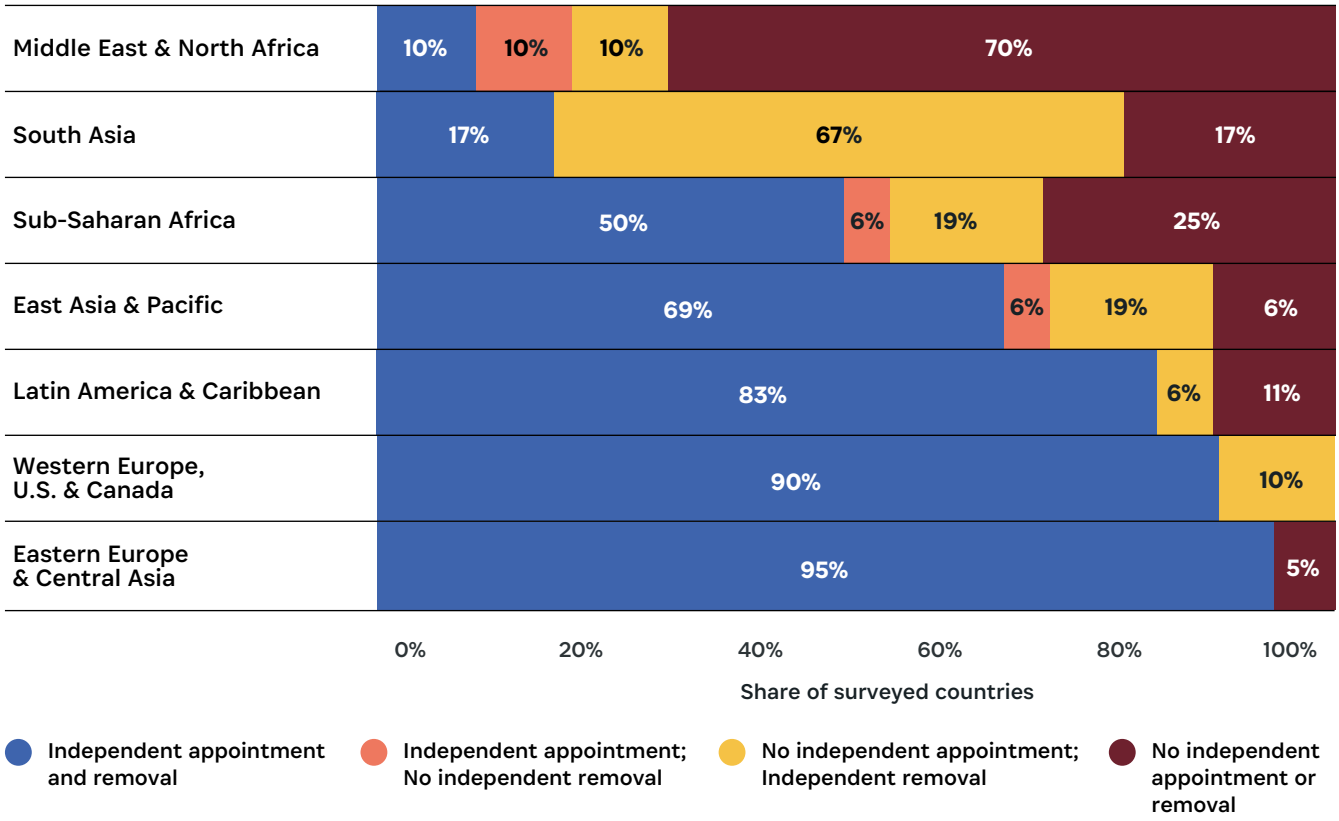


Figure 5.3 Legal independence of the SAI head varies by region.



SAIs – legal independence but limited review of audit systems

The SAIs assessed in OBS 2019 generally have legal independence in the appointment and the removal of the head of the institution. The legislature or the judiciary, rather than the executive, authorizes the SAI head appointment in 68 percent of countries and the removal of the SAI head in 79 percent of countries. However, one region is a noted exception to this trend: in seven out of 10 countries in the Middle East and North Africa, the SAIs have neither the legal independence to appoint nor to remove their head (Figure 5.3).

Even with robust legal mandates, SAIs may have other limitations in conducting effective audits. OBS 2019 finds that few SAIs have systems for external review: only 19 countries out of the 117 have an external review of their audit processes in the last five years, and 46 countries only have an internal review. This means that 44 percent of all countries assessed do not conduct any review of their audit processes, which can undermine the ability of the SAI to produce high-quality audit reports.

While globally the review process for audits has been limited, some countries are working on building the institutional capacity of their SAIs. Bulgaria established an independent commission within the National Audit Office to report on audit practices every six months. In 2017, Sri Lanka appointed an independent group of auditors in coordination with the International Development Initiatives (IDI) of the International Organisation of Supreme Audit Institutions (INTOSAI) to review the audit processes of the Auditor General.

Box 5.1: Follow-up on audit recommendations: it all starts with the audit report

When the SAI issues the Audit Report on government accounts, it should be releasing detailed findings and recommendations on areas where government departments need to strengthen the management of public finances. To ensure that audit findings are not ignored, the publication of the report should be the catalyst for several follow-up actions taken by the executive, legislatures, and SAIs.

In OBS 2019, only two-thirds of countries make the Audit Report of the government's accounts publicly available. The delay or lack of this public report is associated with few or no follow-up actions taken by the legislature, executive, or SAI on the findings of the audit process. Table 5.2 shows the extent to which countries, on average, take follow-up actions on the audit report, based on whether the main Audit Report in their country is published.

Even when an Audit Report is published, however, key follow-up from the legislature or executive may be lacking. Most countries that have a publicly available Audit Report have a legislative committee review the report, and half of the countries have a SAI representative testify frequently to the legislature about audit findings. On the other hand, less than one-third of the governments' executives publish a report responding to the audit findings, and only 17 countries with publicly available audit reports also have public hearings of the legislature on the audit findings. Nearly all countries are missing at least one follow-up action on the Audit Report, and only six countries have all five actions of legislative and executive follow-up: Australia, Canada, Georgia, New Zealand, Norway, and Peru.

Table 5.2 Countries with publicly available Audit Reports are more likely to follow-up on audit recommendations.[48]

Follow-up actions on Audit Reports	Specific actions	Share of countries that follow-up on audit findings	
		with a publicly available Audit Report (78 countries)	without a publicly available Audit Report (39 countries)
Oversight by the Legislature	The legislature reviews and discusses the audit report	82%	31%
	SAI representatives testify frequently (more than five times) to the legislature about audit findings	49%	13%
	Public hearings held by the legislature on audit reports	22%	0%
Executive Response	A report tracking actions on audit findings published by the executive	29%	5%*
Independent Follow-Up	A report tracking actions on audit findings published by the SAI or legislature	54%	3%*

*Follow-up reports tracking actions on audit findings when the Audit Report itself is not publicly available are – as expected – rare. However, the OBS finds a few examples of this in Myanmar, Angola, and El Salvador, where the audit report is produced but not published by the SAI, and another branch of government, such as the legislature or executive, issues their own report in response to the audit findings.

Increasing numbers of independent fiscal institutions

Independent fiscal institutions (IFIs) are public institutions that assess or advise the government and the public on fiscal policy and performance. Often called parliamentary budget offices or fiscal councils, IFIs are established in either the legislature or the executive branch as independent, non-partisan institutions with a mandate to issue independent macroeconomic and fiscal forecasts and to estimate the cost of new policy proposals from the government before they are approved. IFIs can strengthen the credibility of the government's budgeting process, and the public looks to these institutions for guidance on whether the government is using accurate and realistic forecasts to develop the budget and is considering the sustainability and costs of new policies.

The establishment of IFIs continues to be an emerging practice, with six countries establishing new IFIs since the last OBS assessment. New IFIs have been established in Argentina, the Czech Republic, Mongolia, Sierra Leone, Slovenia, and Zambia.[49] In total, OBS 2019 finds IFIs in 36 countries (Table 5.3). In addition, as evidenced by the results of the four unscored survey questions regarding these institutions, many of the already existing IFIs have strengthened their oversight practices. In Brazil, for example, a new IFI established in 2016 in the Federal Senate began publishing independent macroeconomic and fiscal forecasts, as well as costing some new proposals from the government. In Uganda, a new Public Finance Management Act approved in 2015 required that all new projects have an estimate of their total cost, which is now provided by the Parliamentary Budget Office of Uganda.

Table 5.3 Extent of IFI oversight in surveyed countries that have an IFI.

IFI Oversight Performance	Number of Countries
Weak (0–40)	13
Limited (41–60)	8
Adequate (61–100)	15
Total	**36**

Like all accountability institutions, IFIs provide better oversight when they have an independent mandate and sufficient resources. Almost half of the IFIs, 16 of 36 institutions, either do not have full independence set in law or sufficient resources to fulfill their mandate. Also, IFI reports may not always be fully utilized by other institutions: for example, 20 of the IFIs assessed either rarely or never have representatives testify to the legislature about their reports and findings. As IFIs around the world expand their role in ensuring the credibility of government forecasts and policy costings, these institutional capacity issues are important to address.

“The fact that the tabling of the Budget is of growing interest to civil society and is no longer seen as just a matter for the state and the business chamber, bodes well for our democracy.”

Zukiswa Kota, Daily Maverick, Maverick Citizen Budget Op-Ed: *Fiscal transparency and strong public institutions: Connecting the dots*. 24 February 2020.

Bogotá, Colombia: a contingent of waste pickers demonstrate for recognition and better pay for their services.

6.

A call to action on open budgets

Imagine a world where every country has an open budget: a fully transparent budget process, where the public participates in key decisions, and legislatures and SAIs provide robust oversight. It is a world where governments better understand public needs, consider all views in budget trade-offs, collect sufficient revenue, and deliver the services that people need to thrive. In such a world, people trust their governments, knowing their voices are heard and that public resources are used to meet their needs.

Such a world is possible, but only if countries commit to open budgets. The potential gains are evident; open budgets benefit everyone. Countries with open budgets have stronger democratic engagement, better management of public finances, and higher development outcomes. Transparent budgets are essential for monitoring spending and results on development outcomes and for achieving the Sustainable Development Goals. Participation in budgeting is linked to better government responsiveness, more effective service delivery, and greater willingness to pay taxes.

Some countries have already made rapid progress. OBS 2019 documents substantial improvements in Guatemala, Indonesia, the Kyrgyz Republic, and Ukraine. Previous OBS rounds noted sustained gains in Georgia, the Dominican Republic, and Mexico. New approaches and innovations on public participation in budget decision-making are being tested and strengthened in South Korea, Portugal, New Zealand, and Sierra Leone, with more countries planning new public participation mechanisms in the coming years.

Advancements in these countries, and others, have propelled the global trend toward more open budgets since the launch of the OBS in 2006.

Yet, the overall pace of progress remains slow and gains are too easily reversed. At the rate of progress seen over the last decade, the average global budget transparency score will only reach the minimum threshold for sufficient provision of information – 61 – in another two decades. Too many countries are either not opening their budgets or struggling to maintain improvements. Some in power may still believe they benefit from opacity, rather than openness, and resist efforts to be held to account – a choice made to the detriment of their people, and as recent widespread protests show, also at their own peril.

To move the open budgeting agenda forward, a new collaborative approach is urgently needed – one that unites governments, civil society, the private sector, and international development partners. With governments leading the way, here are four ambitious, but attainable, targets within the next five years:

1. **Provide sufficient levels of budget transparency**. Countries score 61 or higher on the OBS budget transparency measure, the benchmark for providing sufficient levels of information. Governments make at least six of the eight key budget documents publicly available, and budget documents contain comprehensive and useful budget information that is guided by public demand. Budget information is fully accessible to the public, including online access to real-time, open data that is easy to understand, transform, and use.[50]

2. **Increase public participation in the budget**. Countries score 41 and higher on the OBS public participation measure, the benchmark for moderate levels of public participation. Governments offer at least one opportunity for public participation in the budget process for all three government branches: executive, legislature, and SAIs, and apply the GIFT Principles of Public Participation in Fiscal Policies.

3. **Strengthen monitoring and oversight of budget execution**. Countries take steps to ensure that their budgets are fully implemented in line with their objectives and any deviations from the approved budgets are properly explained to the public. Legislatures enhance their oversight of budget execution and invite public input and engagement. Auditors investigate deviations between planned and executed budgets, with public input where possible, and publish their findings. Legislatures and auditors follow-up and ensure that executive governments take remedial measures to address audit recommendations.

4. **Sustain improvements on open budgeting**. Countries accelerate and sustain progress on open budgeting reforms. Governments institutionalize budget transparency and participation practices, make public commitments on open budgeting, embed new open budgeting practices in law and regulation, and invest in capacity and institutions for open budgeting reforms.

All stakeholders have an essential role in advancing this agenda.

Civil society:

- Call for the release of more and better budget information, especially on budget execution, and use it to monitor government performance;
- Encourage governments to share budget information in more accessible ways, including online, real-time, open data access;
- Closely monitor the government's open budgeting practices and speak out when governments appear to backslide;
- Exercise the right to public participation in fiscal policies and explore collaborative ways of engagement in the budget process;

- Ensure that the voices of people living in poverty and underrepresented groups are part of budget conversations.

The private sector:

- Recognize that well-resourced and accountable governments provide the spending and public services that support a competitive private sector and a growing economy;
- Collaborate with civil society to advance the call for greater transparency on taxation and spending policies, including disclosure of tax expenditures and tax exemptions granted to businesses;
- Engage with governments in support of debt transparency to reduce risks and ensure long-term, sustainable growth.

International development partners:

- Support governments that ask for help by providing technical assistance and resources for open budgeting reforms;
- Join advocacy efforts to promote more budget transparency, to expand opportunities for public participation, and to improve budget allocation and execution;
- Hold governments to account for making commitments and achieving these targets on open budgeting practices.

Every country has the tools needed to advance an open budgeting agenda. Standards are clear for good practice in budget transparency, public participation, and oversight. Fundamental rights to access fiscal information and participate in budget decisions are internationally recognized. Resources and technical assistance are available for countries that ask for support. What is needed now is a commitment from all stakeholders – governments, civil society, the private sector, and international development partners – to prioritize this agenda and take action. Progress toward a more equitable and inclusive world is possible, but we must start now.

Endnotes

Chapter 2

1 See Annex A for details on the criteria and alignment with international standards.

2 Babacar Sarr and Joel Friedman, "The Road to 61: Achieving Sufficient Levels of Budget Transparency" (International Budget Partnership, 2016), **www.internationalbudget.org/wp-content/uploads/achieving-sufficient-levels-of-budget-transparency-ibp-7-2016.pdf**.

3 Paolo de Renzio and Joachim Wehner, "The Impacts of Fiscal Openness," World Bank Research Observer 32, no. 2 (2017): 185–210, **https://doi.org/10.1093/wbro/lkx004**.

4 Correlations with the World Inequality Database use observations from 2015 for 73 countries. The analysis with this measure is exploratory and different data sources with varying country and regional coverage show similar trends but statistically insignificant correlation in the results.

5 Table presents the average results of each indicator in countries with sufficient levels of budget transparency (31 countries) and insufficient levels of budget transparency (86 countries). Higher scores on the Corruption Perceptions Index indicate lower perceived corruption. A lower percentage on the share of income in the top 10 percent indicates lower levels of inequality. Data availability for some indicators causes the number of countries included in the averages to differ. Country exclusions for this dataset include: one country for the Corruption Perceptions Index, one country for the Human Development Index, three countries for the World Bank GDP data, 39 countries for the tax revenue as a share of GDP, and 44 countries for the WID data on the share of income in the top 10 percent of earners. All indicators included in this section have statistically significant correlations with the OBS 2019 budget transparency scores for the countries with reported data.

6 The V-Dem 2019 dataset classifies countries by regime type, where Spain and Costa Rica as classified as Liberal Democracies, Russia is classified as an Electoral Autocracy, and Jordan classified as a Closed Autocracy. V-Dem Institute, "V-Dem Annual Report 2019," 2019, **www.v-dem.net/media/filer_public/99/de/99dedd73-f8bc-484c-8b91-44ba601b6e6b/v-dem_democracy_report_2019.pdf**.

7 Paolo de Renzio, Jason Lakin, and Chloe Cho, "Budget Credibility Across Countries: How Deviations Are Affecting Spending on Social Priorities" (Washington, D.C., 2019), **http://internationalbudget.org/wp-content/uploads/Budget-Credibility-Across-Countries.pdf**.

8 Albania, Kazakhstan, Uganda and Cambodia.

9 Documents that are not publicly available by OBS methodology are not scored on their contents (see Annex A). To project the possible changes in budget transparency scores for countries that have produced documents that are not publicly available, therefore, each document is projected to have a score equivalent to the OBS 2019 global average sub-score for that document type for all other published documents. Documents that are published will have different scores than these projections, but this analysis offers an estimate of the potential gains that countries could see if they make publicly available the documents they already produce.

10 Figure 2.5 only uses the indicators associated with each document that correspond to the six key topics presented in the figure. Overall the Executive's Budget Proposal is assessed with 54 questions, including one on timeliness of publication and one on the published timeline for preparing the document, which is excluded from this figure. Similarly, the Year-End Report is assessed with 14 questions, including a timeliness indicator which is not included in this presentation.

11 M. Ayhan Kose et al., "Global Waves of Debt: Causes and Consequences" (Washington, D.C., 2019), **www.worldbank.org/en/research/publication/waves-of-debt**; Chukwuka Onyekwena and Mma Amara Ekeruche, "Is a Debt Crisis Looming in Africa?," n.d., **www.brookings.edu/blog/africa-in-focus/2019/04/10/is-a-debt-crisis-looming-in-africa/**; Shakira Mustapha and Annalisa Prizzon, "Africa's Rising Debt: How to Avoid a New Crisis," Briefing Note, 2018, **www.odi.org/sites/odi.org.uk/files/resource-documents/12491.pdf**.

12 IBP has been working with partner organizations in nine Latin American countries since 2016 as part of the Latin America Tax Expenditure Research, Advocacy, and Learning (LATERAL) project. Research conducted by these groups has found that tax expenditures are reducing government revenues by between 10 and 20 percent in these countries, and adequate information on their objectives, beneficiaries, and ultimate impact is lacking: **www.internationalbudget.org/publications/tax-expenditure-transparency-in-latin-america/**.

13 For more information on FUNDAR's advocacy efforts on the issue of tax amnesty, and their subsequent success in winning a decade-long legal battle to disclose this information, see: **https://fundar.org.mx/el-presidente-prohibe-la-condonacion-de-impuestos/**.

14 Spending by ministry or department refers to administrative classifications of expenditures, which spending by sector refers to functional classifications of expenditures.

Chapter 3

15 OBS 2019 includes two new countries not assessed in OBS 2017: Jamaica and The Gambia.

16 The projection of the rate of progress on budget transparency since OBS 2008 is based on the global average change in budget transparency scores for the 77 countries that can be compared over six rounds of OBS assessments between OBS 2008 and OBS 2019.

17 The Global Report for the Open Budget Survey 2015 examined case studies of volatility and regression and found these trends to be a common pattern. See Chapter 4 of the OBS 2015 Global Report: **www.internationalbudget.org/wp-content/uploads/OBS2015-Report-English.pdf**.

18 The regional trends in Figure 3.2 are shown for comparable countries in the OBS since the OBS 2008 round. Similar trends are also seen when looking at the comparable countries included in the OBS in later rounds: OBS 2010, 2012, and 2015.

19 In addition to Papua New Guinea, the countries assessed since OBS 2008 that previously scored at 61 or above but have since regressed are Colombia, Czech Republic, India, Malawi, Poland, Sri Lanka and Uganda.

20 The World Bank, "Guatemala Economic DNA" (Washington, D.C., 2014), **http://documents.worldbank.org/curated/en/344081468254937527/pdf/904910WP0Guate-00Box385319B00PUBLIC0.pdf**.

21 The Ministry of Finance has expanded access to fiscal data through the creation of a more detailed Open Data Portal (**https://datos.minfin.gob.gt/) and the Public Expenditure Observatory (Observatorio del Gasto Público, https://observatorio.minfin.gob.gt/**) portal.

22 Kyrgyz Republic's 54 budget transparency measures are available online: **http://minfin.kg/userfiles/ufiles/prikazy/prozrachnost_russ.pdf See also: Open Government Partnership, "Kyrgyz Republic Action Plan 2018-2020," 2019, https://www.opengovpartnership.org/documents/kyrgyz-republic-action-plan-2018-2020/**.

23 Zdravko Marič, "Public Finance in the Republic of Croatia: Current State and Outlook," Public Sector Economics 41, no. 1 (March 15, 2017): 29–33, **https://doi.org/10.3326/pse.41.1.5**; Anto Bajo, Marko Primorac, and Dario Runtić, "Public Financial Management, Accountability, and Citizens' Trust," Hrvatska i Komparativna Javna Uprava 17, no. 3 (2017): 389–405, **https://doi.org/10.31297/hkju.17.3.3**.

24 Ministry of Finance of Ukraine, "Public Finance Management System Reform Strategy 2017-2020," 2017, **www.mof.gov.ua/storage/files/f0c37541b6bc06ccae09b784d802dc9d.pdf**.

25 Kose et al., "Global Waves of Debt: Causes and Consequences."

26 UNICEF, "Challenges and Trajectories of Fiscal Policy and PFM Reform in CEE/CIS: A Practical Guide for UNICEF's Engagement," 2009.

27 Katarina Ott, "A Commentary on the Croatian Economic and Fiscal Policy Guidelines 2018 – 2020," Press Releases, no. 94 (2017): 1–4, **https://doi.org/10.3326/pr.2017.94**.

28 For more information on Ukraine's draft land reform bill: **http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=66948**.

29 See Indonesia's State Budget Portal: **www.data-apbn.kemenkeu.go.id/**.

Chapter 4

30 The GIFT Principles of Public Participation in Fiscal Policies are available online at **www.fiscaltransparency.net/pp_principles/**.

31 See Annex A for an expanded description of how the OBS defines formal, direct participation in the budget process.

32 The existence of a participation mechanism is defined in Chapter 4 as a minimum score of C on the seven questions that assess whether a mechanism exists, and how inclusive and well-structured the mechanism is: executive budget formation (125), executive budget implementation (128), line ministry engagement during formulation or implementation (135), legislature budget approval (136), legislative review of the audit report (139), SAI audit program (140), SAI audit investigations (142).

33 Countries with executive or legislative mechanisms that are open to anyone to participate is defined as the number of countries with a score of A or B on questions 125, 128, 135, 136, and 139, as a share of the total number of countries with any mechanism in these questions.

34 Countries with executive mechanisms during budget formulation or implementation, but do not publicly announce the mechanism, is defined as the number of countries with a mechanism assessed in either question 125 or 128, and score zero on 131.

35 The UK governments publishes all draft bills in an online portal for public input at: **www.gov.uk/search/policy-papers-and-consultations**. As needed, the government may reach out to stakeholders to gather views and further evidence on the suitability, impact and effectiveness of policy announcements. The shift in the budget timetable was announced in 2017, along with a statement from the government explaining the extended

timeframe for the consultation process: **www.gov.uk/government/publications/the-new-budget-timetable-and-the-tax-policy-making-process/the-new-budget-timetable-and-the-tax-policy-making-process**.

36 In the Philippines, the Bottom-Up Budgeting Process that was previously highlighted in OBS 2017 is no longer a public engagement strategy of the government, however, a limited number of civil society groups still have access to discussions about the budget through their participation in Local Development Councils. See: **https://businessmirror.com.ph/2016/10/05/duterte-admin-drops-aquinos-grassroots-budgeting-strategy/**. In Brazil, participation councils have been constrained or dismantled since 2016 and the Inter Council Forum, which previously was awarded prizes from the UN as a best practice on public participation, has been discontinued in 2017, while online public consultations about budgetary laws, carried out sporadically, did not have a single proposal approved since 2015.

37 See Georgia's Budget Monitor website at: **https://budgetmonitor.ge/en**.

38 See Sierra Leone's Open Government Partnership National Action Plan at: **www.opengovpartnership.org/documents/sierra-leone-national-action-plan-2016-2018/**.

39 See Sierra Leone's Public Financial Management Act, 2016, 32(3): **www.cabri-sbo.org/en/documents/the-public-financial-management-act-2016** and Public Financial Management Regulations, 2018, 18(5-7): **https://mof.gov.sl/wp-content/uploads/2019/02/PFM-Regulations-2018.pdf**.

40 See Sierra Leone's report on the Bilateral Budget Discussions: **https://mof.gov.sl/wp-content/uploads/2019/02/Report-on-the-FY2019-2021-Bilateral-Budget-Discussions-of-MDAs.pdf and https://mof.gov.sl/wp-content/uploads/2019/02/Report-on-the-FY2019-2021-Bilateral-Budget-Discussions-of-Local-Councils.pdf**.

41 See New Zealand's report on the wellbeing consultations: **www.stats.govt.nz/assets/Uploads/Indicators-Aotearoa-New-Zealand-Nga-Tutohu-Aotearoa-Key-findings-from-consultation-and-engagement/Downloads/indicators-aotearoa-new-zealand-nga-tutohu-aotearoa-key-findings-from-consultation-and-engagement.pdf**.

42 New Zealand's proposed amendment to the Public Finance Act required the government to state its wellbeing objectives in each Budget, and for Treasury to report on the state of wellbeing overall every four years, starting in 2022. See: **https://treasury.govt.nz/publications/consultation/embedding-wellbeing-public-finance-act-1989**.

43 See the participatory budgeting websites for Portugal (**https://opp.gov.pt/**) and South Korea (**https://opp.gov.pt/**) and South Korea (**www.mybudget.go.kr/**).

44 The proposed project on tree planting around industrial areas from South Korea's participatory budgeting process is available at: **www.mybudget.go.kr/budgetBsnsInfo/executionResultView?in_year=2018&cndcy_no=T1800072&-searchOrder=1&searchState2=&debate_no=&searchVal=&-searchSDate=&in_year=&searchCate=&searchType=&list-Size=10&searchKind2=&searchState=&bmt_idx-=1&page=1&pd_se=&searchEDate=&branch=&searchKind=.**

45 The proposed project for a cultural mega-event from Portugal's participatory budgeting process is available at: **https:/opp.gov.pt/proj/557.**

Chapter 5

46 In the 108 countries where a specialized budget committee reviewed the budget, only 53 countries, or 49 percent, released a report; In the 75 countries where a sectoral committee reviewed the budget, only 34, or 45 percent, published a report.

47 In Figure 5.2 the legislative questions are grouped by topic as: formulation (107), approval (108, 109, 110, 111, 112, 113), execution (114, 115, 116, 117), and oversight (118).

48 Table 5.3 shows the percent of countries either with a publicly available audit report (78 countries) or without a publicly available audit report (39 countries) that take follow-up actions on the audit report. The percentages show the findings from questions across all three pillars of the OBS: the transparency of reports tracking actions on audit findings from the executive (101) or the SAI or legislature (102); the oversight role of the legislature in reviewing audit reports (118), the oversight function of auditors in testifying before the legislature (124), and public participation in the legislature during the review of the audit report (139).

49 Two additional countries – Brazil and Zimbabwe – had established new IFIs as of OBS 2017 but they were not scored in that assessment as they had yet to begin oversight functions.

Chapter 6

50 Open data is defined as per the guidance of the Open Data Handbook, which defines open data as both legally and technically open, and available in bulk in a machine-readable format. **https://opendatahandbook.org/.**

Annexes

Annex A. Open Budget Survey 2019 Methodology

The Open Budget Survey (OBS) assesses the three components of a budget accountability system: public availability of budget information; opportunities for the public to participate in the budget process; and the role of formal oversight institutions, including the legislature and the national audit office (referred to here as the "supreme audit institution"). The majority of the survey questions assess what occurs in practice, rather than what is required by law.

The questions included in the OBS are based on generally accepted good practice for public financial management. For example, the survey assesses the public availability of budget information by considering the timely release and contents of eight key budget documents that all countries should issue at different points in the budget process. Many of these criteria are drawn from those developed by multilateral organizations, such as the International Monetary Fund's (IMF) *Code of Good Practices on Fiscal Transparency*, the Public Expenditure and Finance Accountability initiative (whose secretariat is hosted by the World Bank), the Organisation for Economic Co-operation and Development's (OECD) *Best Practices for Fiscal Transparency*, and the International Organisation of Supreme Audit Institutions' *Lima Declaration of Guidelines on Auditing Precepts*. Similarly, the criteria used to assess opportunities for the public to participate in the budget process are based on the Global Initiative for Fiscal Transparency's *Principles of Public Participation in Fiscal Policies*. The strength of such guidelines lies in their universal applicability to different budget systems around the world, including those of countries at different income levels.

OBS 2019 is the culmination of a collaborative research process in which the International Budget Partnership (IBP) worked with civil society researchers in 117 countries – encompassing all regions of the world and all income levels – over the past 16 months. This is the seventh round of the OBS, which is typically conducted biennially. Earlier rounds were completed in 2006, 2008, 2010, 2012, 2015, and 2017.

OBS Questions and Response Options

The results for each country in OBS 2019 are based on a questionnaire, comprising 145 scored questions, that is completed by researchers typically based in the surveyed country. Almost all the researchers responsible for completing the questionnaire come from civil society organizations or academic institutions. Although the mandates and areas of interest of the research groups vary widely, all have a common interest in promoting transparent and responsive budgeting practices in their countries. Most of the researchers belong to organizations with a significant focus on budget issues.

The 145 scored questions included in the questionnaire include 109 questions that assess the public availability of budget information, 18 questions that assess opportunities for the public to participate in the budget process, and 18 questions that assess the role of the legislature and the supreme audit institution. The questionnaire also includes an additional 83 questions that are not used to calculate individual scores but help to complete the OBS research by collecting background information on key budget documents and exploring different characteristics of a country's public finance management.

Most of the survey questions require researchers to choose from five responses. Responses "a" or "b" describe best or good practice; with "a" indicating that the standard is fully met or exceeded, and "b" indicating the basic elements of the standard have been met or largely met. Response "c" corresponds to minimal efforts to attain the relevant standard, while "d" indicates that the standard is not met at all. An "e" response indicates that the standard is not applicable, for example, when an OECD country is asked about the foreign aid it receives. Certain questions, however, have only three possible responses: "a" (standard met), "b" (standard not met), or "c" (not applicable).

Once completed, the questionnaire responses are quantified. For the questions with five response options: an "a" receives a numeric score of 100, a "b" receives 67, "c" receives 33, and "d" receives 0. Questions receiving an "e" are not included in the country's aggregated scores. For the questions with three response options: "a" receives 100, "b" receives 0, and "c" responses are not included in the aggregated score.

The OBS Research Process

OBS 2019 assesses only documents published and events, activities, or developments that took place through 31 December 2018; any actions occurring after this date are not accounted for in the 2019 survey results. OBS researchers began collecting evidence in January 2019, including budget documents released prior to the research cut-off date, participation mechanisms conducted, and oversight practices.

All responses to the OBS questions are supported by evidence. This includes citations from budget documents; the country's laws; or interviews with government officials, legislators, or experts on the country's budget process. Throughout the research process, IBP staff assisted the researchers in following the survey methodology, particularly the guidelines for answering survey questions. For more details, see the *Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options* at **www.internationalbudget.org/open-budget-survey**.

Upon completion, IBP staff analyzed and discussed each questionnaire with the individual researchers over a three- to six-month period. IBP sought to ensure that all questions were answered in a manner that was internally consistent within each country, and consistent across all survey countries. The answers were also cross-checked against published budget documents and reports on fiscal transparency issued by international institutions, such as the IMF, the World Bank, and the OECD.
Each questionnaire was then reviewed by an anonymous peer reviewer who has substantial working knowledge of the budget systems in the relevant country. The peer reviewers were identified through professional contacts and various other channels and were not associated with the government of the country they reviewed.

IBP also invited the governments of nearly all survey countries to comment on the draft OBS results.
The decision to invite a government to comment on the draft results was made after consulting with the relevant research organization responsible for the survey.
IBP made a significant effort to encourage governments to comment on the draft results; many governments that did not initially respond to IBP letters were contacted on multiple occasions. IBP invited governments from all 117 countries assessed in OBS 2019 to review the draft results, and 94 governments submitted comments.

Measuring the Timely Release of Information to the Public Throughout the Budget Process

Budget document	Release deadlines for "Publicly Available" documents*	OBS 2019 question numbers	Number of questions per document
Pre-Budget Statement	Must be released at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.	54–58, PBS–2	6
Executive's Budget Proposal (including supporting documents)	Must be publicly released while the legislature is still considering it and before it is approved. In no case would a proposal, released after the legislature has approved it, be considered "publicly available."	1–53, EBP–2	54
Enacted Budget	Must be released no later than three months after the budget is approved by the legislature.	59–63, EB–2	6
Citizens Budget	Must be released within the same timeframe as the underlying Executive's Budget Proposal or Enacted Budget. For example, a Citizens Budget for the Executive's Budget Proposal must be released while the legislature is still considering the Executive's Budget Proposal and before it is approved.	64–67	4
In-Year Reports	Must be released no later than three months after the reporting period ends.	68–75, IYR–2	9
Mid-Year Review	Must be released no later than three months after the reporting period ends.	76–83, MYR–2	9
Year-End Report	Must be released no later than 12 months after the end of the fiscal year (the reporting period).	84–96, YER–2	14
Audit Report	Must be released no later than 18 months after the end of the fiscal year (the reporting period).	97–102, AR–2	7

* The Open Budget Survey considers a document to be "publicly available" if it is published on the relevant government website within the given timeframe and is available free of charge.

These comments can be seen in their entirety in the relevant questionnaires at **www.internationalbudget.org/open-budget-survey**. IBP reviewed peer reviewer comments to ensure that they were consistent with the survey's methodology. Any peer reviewer comments that were inconsistent were removed, and the remaining comments were then shared with researchers. Researchers responded to comments from peer reviewers and their government, if applicable, and IBP refereed the final responses in order to ensure the consistency across countries in selecting answers.

Assessing Budget Transparency

The OBS 2019 uses 109 questions to measure the extent to which each country makes eight key budget documents available to the public on the relevant government website in a timely manner as well as the comprehensiveness of the budget information provided in these publicly available documents. Based on the simple average of the numerical value of the responses to these 109 questions, each country receives a budget transparency score from 0 to 100.

Weighting the Relative Importance of Key Budget Documents and Implications on Scores

As mentioned above, each country's 2019 budget transparency score is calculated from a subset of 109 survey questions. Though each of the eight key budget documents assessed may have a different number of questions related to it, the score is a simple average of the responses to all 109 questions. In calculating the scores, no method of explicit weighting is used.

Though using a simple average is clear, it implicitly gives more weight to certain budget documents than others. In particular, 54 of the 109 budget transparency questions assess the public availability and comprehensiveness of the Executive's Budget Proposal, and thus are key determinants of a country's overall budget transparency score. In contrast, the Citizens Budget and the Enacted Budget are the focus of only four and six questions, respectively.

This implicit weighting is justified. From a civil society perspective, the Executive's Budget Proposal is the most important (and usually the most visible) budget document, as it lays out the government's budget policy objectives and plans for the upcoming year. It typically provides details on government fiscal policies not available in any other document. Access to this information is critical for civil society to understand and influence the budget prior its approval and is an important resource throughout the year.

Assessing Public Participation and Oversight Institutions

The OBS 2019 uses the remaining 36 questions to measure the extent to which governments include the public in budget decision-making and monitoring, as well as the role of the legislature and supreme audit institution in the budget process. The responses to the questions pertaining to each area are averaged, and each area is given a separate score. IBP also collects information on the role of independent fiscal institutions (IFIs) – independent, nonpartisan institutions, normally attached to the executive or legislature that make fiscal forecasts and estimate the cost of policies. However, IBP does not calculate a score for the role of IFIs.

For More Information

This annex presents a basic description of the methodology used in producing the Open Budget Survey 2019. For further details on any aspect of the methodology, please contact IBP at **info@internationalbudget.org**.

Evaluating Public Engagement Opportunities and Oversight Actors and Practices		
Indicator measured	**OBS 2019 question numbers**	**Number of questions per indicator**
Public engagement in the budget process	125–142	18
Role of the legislature	107–118	12
Role of the supreme audit institution	119–124	6
Role of independent fiscal institutions	103–106	4*

* These questions related to IFIs are not scored.

Annex B. Sector Budget Transparency Pilot Methodology

As part of the Open Budget Survey 2019, the International Budget Partnership (IBP) piloted a new approach to assess the availability of sector-specific budget information in central government budget documents. This initiative was designed to assess the information that is needed by civil society groups and citizens when analyzing sector spending. The Sector Budget Transparency Pilot (Sector Pilot) combines information from 23 existing OBS survey questions with a set of 20 new questions, which will provide a detailed assessment on the availability of budget information for a specific sector.

In OBS 2019, 28 countries participated in the Sector Pilot. The new sector-specific questions applied the same rigorous methodology as the main OBS questionnaire (Annex A), including being reviewed by the peer reviewer and government reviewer. Like the OBS, the Sector Pilot only assesses information presented in central government budget documents and does not look at information available outside of budget documents, such as sector-specific reports. Countries were selected to join the pilot based on the interest of OBS civil society partners and the availability of three basic budget documents that were assessed by the new questions in the Sector Pilot – the Executive's Budget Proposal, Enacted Budget, and Year-End Report. Research partners had the choice to review either education or health budgets, with 11 partners choosing to assess education and 17 choosing health.

The findings of the Sector Pilot are presented using a methodology that assesses whether 10 questions asked by sector advocates can be answered using available central government budget information. Each question is a compilation of the types of information needed to answer

Table B-1 OBS Sector Module Questions – Assessment Information and Indicators.

OBS Sector Pilot civil society questions		Information assessed	OBS and sector indicators*
1	How much does the government allocate to the sector?	Proposed allocation by ministry or department	q1
		Proposed allocation by function	q2
		Enacted allocation by ministry or department	q59b (administrative)
		Enacted allocation by function	q59b (functional)
2	How much of the sector budget does the government spend?	Actual spending by ministry or department	q85b (administrative)
		Actual spending by function	q85b (functional)
		Comparisons between allocations and actual spending for ministries and departments	s7
		Comparisons between allocations and actual spending by function	s4
3	Is spending in line with international practices/standards?	Compare spending to other countries	q3
		Compare spending to the overall economy	q15b (nominal GDP)
4	How is sector spending changing over time?	Future two years by ministry or department	q7 (administrative)
		Future two years by function	q7 (functional)
		Past two years by ministry or department	q22b (administrative)
		Past two years by function	q22b (functional)

OBS Sector Pilot civil society questions		Information assessed	OBS and sector indicators*
5	What sources of revenue does the government have to finance the sector?	Projected revenues	q9, q10
		Actual revenues	q88, q89
		Projected earmarked revenue for the sector	s1
		Actual earmarked revenue for the sector	s2
		Donor funding for the sector	s3
6	How much is going to specific programs and activities?	Proposed allocations by sub-function	s5
		Consistent presentation by sub-function	s6
		Proposed allocations by program or division	q6
		Actual spending by program or division	q86
		Proposed allocations by sub-program or activity	s10
		Actual spending by sub-program or activity	s11
		Economic classification for the sector	s12
7	Are there details on how and where funding is spent in the sector?	Allocations to facilities or service-delivery units	s15
		Spending at facilities or service-delivery units	s16
		Distribution of sector spending by geographic region	s13
8	How much funding for the sector is transferred to other entities?	Allocations for extra-budgetary funds	q33
		Actual spending for extra-budgetary funds	q95
		Allocations for public corporations	q37
		Actual transfers to public corporations	s17
		Allocations for intergovernmental transfers	q35
		Actual intergovernmental transfers	s14
9	What are the objectives and results of the sector's spending?	Allocations by programs with objectives	s8
		Comparison of allocation and spending on programs	s9
		Narrative and costs for sector objectives	s18
		Proposed inputs	q49
		Actual inputs purchased	q92
		Proposed indicators for outputs and outcomes	q50
		Targets for outputs and outcomes	q51
		Actual results for outputs and outcomes	q93
10	Is subnational budget information provided by the central government?	Subnational budget information in central budget documents	s19
		Subnational budget documents on a central government website	s20

* Question numbers that start with 's' are new Sector Module questions assessed only in the 28 pilot questions, while question numbers that start with 'q' are existing OBS questions.

the question. The table below explains the indicators associated with each question in the Sector Pilot results. The Sector Pilot methodology assigns each question a simple response of "Yes", "Partial" or "No", based on the amount of information under each question that is available. Information grouped by question is assessed with the same rubric, with the general rule being that an A score on each question represents full information, B or C scores are partial information, and D score shows no information.

There are a few exceptions to this methodology: Question 5 on revenues and Question 8 on transfers to other entities both count A and B scores as full information, as A responses require information beyond the core for these questions that may not be necessary to answer the essential question posed by sector civil society groups. The aggregated score for each question is also a simple calculation, where if all responses are "Yes", this is also the response to the question; at least one "Yes"

on one information element scores as "Partial", and no "Yes" responses for any information elements in the question results in a "No." The exception to this rule is the score for subnational information presented in central budget documents, which has a slightly lower bar and allows one "Partial" response on an information element to score "Partial" for the overall question.

Due to the differences of information in relation to the sector as compared to the overall budget documents, in some cases the scores for the Sector Pilot indicators differ from the results of the main OBS survey. For example, in cases where there are no public corporations that provide services in the assessed sector, both question s17 and q37 would score as 'E', or not applicable, in the Sector Pilot results, where q37 may score differently in the main OBS results when there are public corporations in other sectors.

The resulting scores for each country are presented below as the overall findings on each of the 10 questions across all 28 countries included in the Sector Pilot in Table B-2.

Table B-2 Number of countries that can answer the ten key questions asked by civil society about sector budgets.

	Civil Society Questions	Number of countries		
		Yes	Partial	No
1.	How much does the government allocate to the sector?	12	16	0
2.	How much of the sector budget is actually spent?	12	14	2
3.	Is spending in line with international practices/standards?	15	11	2
4.	How is sector spending changing over time?	5	19	4
5.	What sources of revenue does the government have to finance the sector?	5	23	0
6.	How much is going to specific programs and activities?	1	26	1
7.	Are there details on how and where funding is spent in the sector?	1	18	9
8.	How much funding for the sector is transferred to other entities?	1	26	1
9.	What are the objectives and results of the sector's spending?	1	22	5
10.	Is subnational budget information provided by the central government?	1	12	15

Annex C. Budget transparency scores over time (Open Budget Index), 2006 to 2019

Country	OBS 2006	OBS 2008	OBS 2010	OBS 2012	OBS 2015	OBS 2017	OBS 2019
	40 comparable countries 2006–2019	77 comparable countries 2008–2019	93 comparable countries 2010–2019	100 comparable countries 2012–2019	102 comparable countries 2015–2019	115 comparable countries 2017–2019	117 countries in OBS 2019
Afghanistan		8	21	59	42	49	50
Albania	25	37	33	47	38	50	55
Algeria		2	1	13	19	3	2
Angola	5	4	26	28	26	25	36
Argentina	40	56	56	50	59	50	58
Australia						74	79
Azerbaijan	30	37	43	42	51	34	35
Bangladesh	39	42	48	58	56	41	36
Benin				1	45	39	49
Bolivia		7	13	12	17	10	12
Bosnia & Herzegovina		44	44	50	43	35	33
Botswana			51	50	47	8	38
Brazil	74	74	71	73	77	77	81
Bulgaria	47	57	56	65	65	66	71
Burkina Faso			5	23	43	24	31
Burundi						7	6
Cambodia		11	15	15	8	20	32
Cameroon		5	2	10	44	7	28
Canada						71	71
Chad			0	3	4	2	14
Chile			72	66	58	57	55
China		14	13	11	14	13	19
Colombia	57	61	61	58	57	50	47
Comoros						8	0
Costa Rica	45	45	47	50	54	56	57
Côte d'Ivoire						24	34
Croatia	42	59	57	61	53	57	68
Czech Republic	61	62	62	75	69	61	59
Dem. Rep. of Congo		1	6	18	39	29	33
Dominican Republic		12	14	29	51	66	75
Ecuador			31	31	50	49	38
Egypt	19	43	49	13	16	41	43
El Salvador	28	37	37	43	53	45	46
Equatorial Guinea		0	0	0	4	0	5
Eswatini						3	31
Fiji		13	0	6	15	41	39
France	89	87	87	83	76	74	74

Country	OBS 2006	OBS 2008	OBS 2010	OBS 2012	OBS 2015	OBS 2017	OBS 2019
	40 comparable countries 2006–2019	77 comparable countries 2008–2019	93 comparable countries 2010–2019	100 comparable countries 2012–2019	102 comparable countries 2015–2019	115 comparable countries 2017–2019	117 countries in OBS 2019
The Gambia							4
Georgia	34	53	55	55	66	82	81
Germany		64	68	71	71	69	69
Ghana	42	50	54	50	51	50	54
Guatemala	46	46	50	51	46	61	65
Honduras		12	11	53	43	54	59
Hungary					49	46	45
India	53	60	67	68	46	48	49
Indonesia	42	54	51	62	59	64	70
Iraq			0	4	3	3	9
Italy			58	60	73	73	71
Jamaica							42
Japan						60	62
Jordan	50	53	50	57	55	63	61
Kazakhstan		35	38	48	51	53	58
Kenya			49	49	48	46	50
Kyrgyz Republic		8	15	20	54	55	63
Lebanon		32	32	33	2	3	6
Lesotho						0	31
Liberia		3	40	43	38	36	38
Macedonia		54	49	35	35	37	41
Madagascar						34	40
Malawi		28	47	52	65	26	27
Malaysia		35	39	39	46	46	47
Mali			35	43	46	39	38
Mexico	50	55	52	61	66	79	82
Moldova						58	57
Mongolia	18	36	60	51	51	46	56
Morocco	19	28	28	38	38	45	43
Mozambique			28	47	38	41	42
Myanmar				0	2	7	28
Namibia	50	46	53	55	46	50	51
Nepal	36	43	45	44	24	52	41
New Zealand	86	86	90	93	88	89	87
Nicaragua			37	42	46	43	41
Niger		26	3	4	17	0	17
Nigeria	20	19	18	16	24	17	21
Norway	72	80	83	83	84	85	80
Pakistan		38	38	58	43	44	28
Papua New Guinea	52	61	57	56	55	50	50

Country	OBS 2006	OBS 2008	OBS 2010	OBS 2012	OBS 2015	OBS 2017	OBS 2019
	40 comparable countries 2006–2019	77 comparable countries 2008–2019	93 comparable countries 2010–2019	100 comparable countries 2012–2019	102 comparable countries 2015–2019	115 comparable countries 2017–2019	117 countries in OBS 2019
Paraguay						43	46
Peru		67	65	57	75	73	76
Philippines	51	48	55	48	64	67	76
Poland		67	64	59	64	59	60
Portugal			58	62	64	66	66
Qatar				0	0	0	1
Romania	66	62	59	47	75	75	64
Russia	47	58	60	74	74	72	74
Rwanda		1	11	8	36	22	39
São Tomé e Príncipe		1	0	29	29	31	24
Saudi Arabia		1	1	1	0	1	18
Senegal		3	3	10	43	51	46
Serbia		46	54	39	47	43	40
Sierra Leone				39	52	38	39
Slovakia			57	67	57	59	60
Slovenia		74	70	74	68	69	68
Somalia						8	3
South Africa	86	87	92	90	86	89	87
South Korea		66	71	75	65	60	62
South Sudan						5	7
Spain			63	63	58	54	53
Sri Lanka	47	64	67	46	39	44	47
Sudan					10	2	2
Sweden	76	78	83	84	87	87	86
Tajikistan				17	25	30	17
Tanzania		36	45	47	46	10	17
Thailand		40	42	36	42	56	61
Timor-Leste			34	36	41	40	40
Trinidad and Tobago		33	33	38	34	33	30
Tunisia				11	42	39	35
Turkey	42	43	57	50	44	58	51
Uganda	32	51	55	65	62	60	58
Ukraine		55	62	54	46	54	63
United Kingdom	88	88	87	88	75	74	70
United States	81	82	82	79	81	77	76
Venezuela		35	34	37	8	0	0
Vietnam	3	10	14	19	18	15	38
Yemen		10	25	11	34	0	0
Zambia			36	4	39	8	30
Zimbabwe				20	35	23	49

Annex D. Open Budget Survey 2019: transparency, public participation, and oversight scores

Country	Transparency (Open Budget Index)	Public Participation	Oversight			Independent Fiscal Institution (Yes or No)
			by Legislature and Supreme Audit Institution	by Legislature	by Supreme Audit Institution	
Afghanistan	50	15	31	22	50	No
Albania	55	7	65	61	72	No
Algeria	2	0	35	39	28	No
Angola	36	9	33	33	33	No
Argentina	58	15	54	42	78	Yes
Australia	79	41	76	67	95	Yes
Azerbaijan	35	9	68	58	89	No
Bangladesh	36	13	39	36	45	No
Benin	49	24	57	58	56	No
Bolivia	12	15	44	33	67	No
Bosnia and Herzegovina	33	7	52	33	89	No
Botswana	38	9	52	44	67	No
Brazil	81	17	78	75	83	Yes
Bulgaria	71	26	63	53	83	Yes
Burkina Faso	31	0	43	42	45	No
Burundi	6	0	18	11	33	No
Cambodia	32	6	50	39	72	No
Cameroon	28	11	33	33	33	No
Canada	71	26	59	44	89	Yes
Chad	14	0	31	22	50	No
Chile	55	9	56	50	67	No
China	19	0	31	19	56	No
Colombia	47	17	72	67	83	Yes
Comoros	0	0	35	28	50	No
Costa Rica	57	9	74	67	89	No
Côte d'Ivoire	34	7	37	31	50	No
Croatia	68	22	61	47	89	Yes
Czech Republic	59	11	83	81	89	Yes
Dem. Rep. of Congo	33	31	44	42	50	No
Dominican Republic	75	31	57	56	61	No
Ecuador	38	28	48	39	67	No
Egypt	43	15	50	53	44	No
El Salvador	46	13	61	56	72	No
Equatorial Guinea	5	0	22	33	0	No
Eswatini	31	0	39	50	17	No
Fiji	39	22	20	14	34	No
France	74	18	89	95	78	Yes

Country	**Transparency** (Open Budget Index)	**Public Participation**	**Oversight**			**Independent Fiscal Institution** (Yes or No)
			by Legislature and Supreme Audit Institution	by Legislature	by Supreme Audit Institution	
The Gambia	4	9	44	42	50	No
Georgia	81	28	82	78	89	Yes
Germany	69	15	91	89	95	Yes
Ghana	54	15	50	44	61	No
Guatemala	65	35	56	50	67	No
Honduras	59	17	46	39	61	No
Hungary	45	4	57	47	78	Yes
India	49	11	59	58	61	No
Indonesia	70	20	82	83	78	No
Iraq	9	0	63	58	72	No
Italy	71	11	82	83	78	Yes
Jamaica	42	7	52	50	56	No
Japan	62	20	59	50	78	No
Jordan	61	7	43	50	28	No
Kazakhstan	58	17	67	75	50	No
Kenya	50	20	50	39	72	Yes
Kyrgyz Republic	63	33	78	78	78	No
Lebanon	6	0	18	14	28	No
Lesotho	31	0	31	28	39	No
Liberia	38	6	48	42	61	Yes
Macedonia	41	0	54	47	67	No
Madagascar	40	6	35	44	17	No
Malawi	27	15	54	58	44	No
Malaysia	47	17	31	19	56	No
Mali	38	4	43	30	67	No
Mexico	82	35	59	50	78	Yes
Moldova	57	4	67	58	83	No
Mongolia	56	15	80	75	89	Yes
Morocco	43	6	44	44	44	No
Mozambique	42	11	50	58	33	No
Myanmar	28	0	65	70	56	No
Namibia	51	0	46	31	78	No
Nepal	41	22	48	33	78	No
New Zealand	87	54	81	72	100	No
Nicaragua	41	7	59	61	56	No
Niger	17	0	43	42	45	No
Nigeria	21	22	55	47	72	Yes
Norway	80	22	87	86	89	No
Pakistan	28	4	45	36	61	No
Papua New Guinea	50	7	30	28	33	No
Paraguay	46	6	50	44	61	No

Country	**Transparency** (Open Budget Index)	**Public Participation**	**Oversight**			**Independent Fiscal Institution** (Yes or No)
			by Legislature and Supreme Audit Institution	by Legislature	by Supreme Audit Institution	
Peru	76	26	76	72	83	Yes
Philippines	76	31	74	67	89	Yes
Poland	60	24	83	78	95	No
Portugal	66	26	72	69	78	Yes
Qatar	1	0	6	6	6	No
Romania	64	2	50	42	67	Yes
Russia	74	22	85	83	89	No
Rwanda	39	15	65	61	72	No
São Tomé e Príncipe	24	0	41	33	56	No
Saudi Arabia	18	0	11	0	33	No
Senegal	46	0	30	28	33	No
Serbia	40	2	57	44	83	Yes
Sierra Leone	39	31	42	28	72	Yes
Slovakia	60	11	52	42	72	Yes
Slovenia	68	11	82	81	83	Yes
Somalia	3	2	28	33	17	No
South Africa	87	24	83	75	100	Yes
South Korea	62	61	85	83	89	Yes
South Sudan	7	11	43	39	50	No
Spain	53	2	59	42	95	Yes
Sri Lanka	47	17	50	36	78	No
Sudan	2	0	33	22	56	No
Sweden	86	19	89	86	95	Yes
Tajikistan	17	7	63	64	61	No
Tanzania	17	9	33	31	39	No
Thailand	61	13	63	69	50	Yes
Timor-Leste	40	6	48	39	67	No
Trinidad and Tobago	30	7	39	30	56	No
Tunisia	35	17	45	53	28	No
Turkey	51	0	56	44	78	No
Uganda	58	22	59	50	78	Yes
Ukraine	63	33	87	89	83	No
United Kingdom	70	61	74	67	89	Yes
United States	76	22	83	78	95	Yes
Venezuela	0	0	13	11	17	No
Vietnam	38	11	74	72	78	No
Yemen	0	0	7	6	11	No
Zambia	30	20	46	36	67	Yes
Zimbabwe	49	33	41	36	50	Yes

Annex E. Open Budget Survey 2019: public availability of budget documents

● Available to the Public ● Published Late or Not Published Online or Produced for Internal Use Only ⊘ Not Produced

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Afghanistan	●	●	●	●	●	●	●	●
Albania	●	●	●	●	●	●	●	●
Algeria	⊘	●	●	⊘	●	●	⊘	●
Angola	⊘	●	●	●	●	⊘	●	●
Argentina	●	●	●	●	●	⊘	●	●
Australia	●	●	●	●	●	●	●	●
Azerbaijan	⊘	●	●	●	●	⊘	●	●
Bangladesh	●	●	●	●	●	⊘	⊘	⊘
Benin	●	●	●	●	●	●	●	●
Bolivia	⊘	●	●	●	●	⊘	●	⊘
Bosnia and Herzegovina	●	●	●	⊘	●	⊘	●	●
Botswana	●	●	●	●	●	●	●	●
Brazil	●	●	●	●	●	●	●	●
Bulgaria	●	●	●	●	●	●	●	●
Burkina Faso	●	●	●	●	●	●	●	⊘
Burundi	●	●	●	●	●	⊘	⊘	⊘
Cambodia	●	●	●	●	●	●	●	●
Cameroon	●	●	●	●	●	⊘	●	●
Canada	●	●	●	⊘	●	●	●	●
Chad	●	●	●	⊘	●	⊘	⊘	⊘
Chile	●	●	●	●	●	●	●	⊘
China	⊘	●	●	●	●	⊘	●	●
Colombia	●	●	●	●	●	⊘	●	●
Comoros	●	●	●	⊘	⊘	●	●	●
Costa Rica	⊘	●	●	●	●	⊘	●	●
Côte d'Ivoire	●	●	●	⊘	●	⊘	●	●
Croatia	●	●	●	●	●	●	●	●
Czech Republic	●	●	●	●	●	●	●	●
Dem. Rep. of Congo	●	●	●	●	●	⊘	●	●
Dominican Republic	●	●	●	●	●	●	●	●
Ecuador	⊘	●	●	●	●	●	●	●
Egypt	●	●	●	●	●	●	●	●
El Salvador	●	●	●	●	●	⊘	●	●

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Equatorial Guinea	⊘	●	●	⊘	●	⊘	●	⊘
Eswatini	●	●	●	⊘	●	●	●	●
Fiji	●	●	●	⊘	●	⊘	⊘	●
France	●	●	●	●	●	⊘	●	●
The Gambia	●	●	●	●	●	●	●	●
Georgia	●	●	●	●	●	●	●	●
Germany	●	●	●	●	●	⊘	●	●
Ghana	●	●	●	●	●	●	●	●
Guatemala	●	●	●	●	●	●	●	●
Honduras	●	●	●	●	●	⊘	●	●
Hungary	●	●	●	●	●	●	●	●
India	⊘	●	●	●	●	⊘	●	●
Indonesia	●	●	●	●	●	●	●	●
Iraq	●	●	●	●	●	⊘	●	●
Italy	●	●	●	●	●	●	●	●
Jamaica	●	●	●	⊘	●	●	●	●
Japan	●	●	●	●	●	⊘	●	●
Jordan	●	●	●	●	●	●	●	●
Kazakhstan	●	●	●	●	●	●	●	●
Kenya	●	●	●	●	●	●	●	●
Kyrgyz Republic	●	●	●	●	●	⊘	●	●
Lebanon	⊘	●	●	●	●	⊘	●	⊘
Lesotho	●	●	●	●	●	●	●	●
Liberia	●	●	●	●	●	●	●	⊘
Macedonia	●	●	●	●	●	⊘	●	●
Madagascar	●	●	●	●	●	⊘	●	●
Malawi	●	●	●	●	●	●	●	●
Malaysia	●	●	●	●	●	●	●	●
Mali	●	●	●	●	●	⊘	●	●
Mexico	●	●	●	●	●	●	●	●
Moldova	●	●	●	●	●	⊘	●	●
Mongolia	●	●	●	●	●	⊘	●	●
Morocco	●	●	●	●	●	⊘	●	●
Mozambique	●	●	●	●	●	⊘	●	●
Myanmar	●	●	●	●	●	●	●	●
Namibia	●	●	●	●	●	●	●	●
Nepal	⊘	●	●	⊘	●	●	●	●
New Zealand	●	●	●	●	●	●	●	●

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Nicaragua	●	●	●	⊘	●	⊘	●	●
Niger	●	●	●	●	●	⊘	●	●
Nigeria	●	●	●	●	●	●	●	●
Norway	●	●	●	●	●	●	●	●
Pakistan	●	●	●	⊘	●	⊘	●	●
Papua New Guinea	●	●	●	⊘	⊘	●	●	⊘
Paraguay	⊘	●	●	⊘	●	⊘	●	●
Peru	●	●	●	●	●	●	●	●
Philippines	●	●	●	●	●	●	●	●
Poland	●	●	●	⊘	●	●	●	●
Portugal	●	●	●	●	●	⊘	●	●
Qatar	●	●	●	●	●	●	●	●
Romania	●	●	●	⊘	●	●	●	●
Russia	●	●	●	●	●	●	●	●
Rwanda	●	●	●	●	●	●	●	●
São Tomé e Príncipe	⊘	●	●	●	●	⊘	●	●
Saudi Arabia	●	⊘	●	●	●	●	●	●
Senegal	●	●	●	●	●	⊘	●	●
Serbia	⊘	●	●	●	●	●	⊘	●
Sierra Leone	●	●	●	⊘	●	●	●	●
Slovakia	●	●	●	●	●	●	●	●
Slovenia	●	●	●	●	●	●	●	●
Somalia	●	●	●	●	●	⊘	●	●
South Africa	●	●	●	●	●	●	●	●
South Korea	●	●	●	●	●	⊘	●	●
South Sudan	●	●	●	●	●	⊘	⊘	●
Spain	●	●	●	⊘	●	⊘	●	●
Sri Lanka	●	●	●	●	●	⊘	●	●
Sudan	●	●	●	⊘	●	●	●	●
Sweden	●	●	●	●	●	●	●	●
Tajikistan	●	●	●	●	●	●	⊘	●
Tanzania	●	●	●	●	●	⊘	⊘	●
Thailand	●	●	●	●	●	●	●	●
Timor-Leste	⊘	●	●	⊘	●	⊘	●	●
Trinidad and Tobago	⊘	●	●	⊘	⊘	⊘	⊘	●
Tunisia	⊘	●	●	●	●	⊘	●	●
Turkey	●	●	●	●	●	●	●	●
Uganda	●	●	●	●	●	●	●	●

Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Ukraine	●	●	●	●	●	⊘	●	●
United Kingdom	⊘	●	●	⊘	●	●	●	●
United States	⊘	●	●	⊘	●	●	●	●
Venezuela	◐	⊘	◐	⊘	⊘	⊘	◐	⊘
Vietnam	●	●	●	●	●	⊘	●	●
Yemen	⊘	⊘	⊘	⊘	⊘	⊘	⊘	⊘
Zambia	◐	●	●	⊘	●	⊘	●	●
Zimbabwe	●	●	●	●	●	◐	●	●

Annex F. Governments that reviewed draft questionnaires

Country	Completed Review
Afghanistan	Y
Albania	Y
Algeria	Y
Angola	N
Argentina	Y
Australia	Y
Azerbaijan	Y
Bangladesh	Y
Benin	Y
Bolivia	N
Bosnia and Herzegovina	N
Botswana	Y
Brazil	Y
Bulgaria	Y
Burkina Faso	Y
Burundi	Y
Cambodia	Y
Cameroon	Y
Canada	Y
Chad	Y
Chile	Y
China	N
Colombia	Y
Comoros	Y
Costa Rica	Y
Côte d'Ivoire	Y
Croatia	Y
Czech Republic	Y
Dominican Republic	Y
DRC	Y
Ecuador	Y
Egypt	Y
El Salvador	Y
Equatorial Guinea	N
Eswatini	Y
Fiji	Y
France	N
The Gambia	Y
Georgia	Y
Germany	N
Ghana	Y
Guatemala	Y
Honduras	Y
Hungary	Y
India	N
Indonesia	Y
Iraq	Y
Italy	Y
Jamaica	Y
Japan	Y
Jordan	Y
Kazakhstan	Y*
Kenya	Y
Kyrgyz Republic	Y
Lebanon	Y
Lesotho	Y
Liberia	Y*
Macedonia	Y
Madagascar	Y
Malawi	N
Malaysia	Y
Mali	Y
Mexico	Y
Moldova	Y
Mongolia	Y
Morocco	Y
Mozambique	Y
Myanmar	Y
Namibia	Y
Nepal	Y
New Zealand	Y
Nicaragua	N
Niger	N
Nigeria	Y
Norway	Y
Pakistan	N
Papua New Guinea	Y
Paraguay	Y
Peru	Y
Philippines	Y
Poland	Y
Portugal	Y
Qatar	N
Romania	N
Russia	Y
Rwanda	Y
São Tomé e Prîncipe	Y
Saudi Arabia	Y
Senegal	Y
Serbia	Y
Sierra Leone	Y
Slovakia	Y
Slovenia	Y
Somalia	Y
South Africa	Y
South Korea	Y
South Sudan	Y
Spain	Y
Sri Lanka	N
Sudan	N
Sweden	Y
Tajikistan	Y
Tanzania	N
Thailand	Y
Timor-Leste	N
Trinidad and Tobago	N
Tunisia	Y*
Turkey	N
Uganda	Y
Ukraine	Y
United Kingdom	Y
United States	N
Venezuela	N
Vietnam	Y
Yemen	N
Zambia	Y
Zimbabwe	Y

* Denotes governments that partially completed the review.

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